

**UNIFIED SCHOOL DISTRICT NO. 422  
Greensburg, Kansas 67054**

**FINANCIAL STATEMENT  
For the Fiscal Year Ended June 30, 2014**

**VONFELDT, BAUER & VONFELDT, CHTD.  
Certified Public Accountants  
Larned, Kansas 67550**

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS

Financial Statement  
Regulatory Basis  
For the Year Ended June 30, 2014

TABLE OF CONTENTS

<u>Item</u>	<u>Page Number</u>
FINANCIAL SECTION	
Auditors' Report on Financial Statement	1-2
Summary Statement of Receipts, Expenditures and Unencumbered Cash	3-4
Notes to the Financial Statement	5-11
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION	
Schedule 1	
Summary of Expenditures - Actual and Budget	12-13
Schedule 2	
Schedule of Receipts and Expenditures - Actual and Budget	
General Funds	14-18
Special Purpose Funds	19-40
Trust Fund	41
Schedule 3	
Summary of Receipts and Disbursements - Agency Funds	42
Schedule 4	
Schedule of Receipts, Expenditures and Unencumbered Cash - District Activity Funds	43-44
SUPPLEMENTARY INFORMATION	
Schedule 5	
Graphical Analysis	45-60

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# VONFELDT, BAUER & VONFELDT, CHTD.

CERTIFIED PUBLIC ACCOUNTANTS

Telephone: (620) 285-2107

MEMBERS OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS AND

818 Broadway

Fax (620) 285-2110

KANSAS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

P.O. Box 127

Larned, KS 67550

## INDEPENDENT AUDITORS' REPORT

Board of Education  
Unified School District No. 422  
Greensburg, Kansas 67054

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 422, Greensburg, Kansas, a municipality, as of and for the year ended June 30, 2014 and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 422, Greensburg, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

### *Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 422, Greensburg, Kansas as of June 30, 2014, or changes in financial position and cash flows thereof for the year then ended.

### *Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 422, Greensburg, Kansas as of June 30, 2014, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

### *Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of receipts and disbursements-agency funds and schedule of receipts, expenditures and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. The graphical analysis (Schedule 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement nor required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2013 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2014 basic financial statement upon which we rendered an unmodified opinion dated December 19, 2014. The 2013 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2013 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 basic financial statement. The 2013 comparative information was subjected to the auditing procedures applied in the audit of the 2013 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2013 basic financial statement or to the 2013 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2013 comparative information is fairly stated in all material respects in relation to the 2013 basic financial statement as a whole, on the basis of accounting described in Note 1.

VONFELDT, BAUER & VONFELDT, CHTD.  
Certified Public Accountants  
Larned, Kansas

December 19, 2014

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2014

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
General Funds:		
General Fund	\$ (0.45)	\$ 0.00
Supplemental General Fund	234,132.52	923.94
Special Purpose Funds:		
At-Risk Fund	231,306.72	0.00
Virtual Education Fund	360,201.48	1,393.24
Capital Outlay Fund	876,015.24	0.00
Driver Training Fund	7,533.63	0.00
Food Service Fund	79,330.18	0.00
Professional Development Fund	28,019.58	0.00
Special Education Fund	306,637.78	0.00
Vocational Education Fund	0.00	0.00
Gifts and Donations Fund	2,375.00	0.00
KPERs Special Retirement Fund	0.00	0.00
Contingency Reserve Fund	363,885.12	0.00
Textbook Rental Fund	30,479.78	0.00
Recreation Commission #422 Fund	11,945.59	0.00
Recreation Commission #424 Fund	10,255.85	0.00
Title I Fund	0.00	0.00
Title I Migrant Fund	0.00	0.00
Title II-A Fund	0.00	0.00
Kal-Tech Grant Fund	500.00	0.00
REAP Grant 2011 Fund	0.00	0.00
Rural Small School Grant Fund	0.00	0.00
FEMA Project Fund	0.00	0.00
District Activity Funds	51,625.78	0.00
Trust Funds:		
H.B. Cope Drum Major Award Trust Fund	18,606.91	0.00
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 2,612,850.71</u>	<u>\$ 2,317.18</u>

Composition of Cash:

The notes to the financial statement are an integral part of this statement.

<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 3,933,978.23	\$ 3,933,978.68	\$ (0.90)	\$ 18,148.38	\$ 18,147.48
1,084,226.81	962,227.00	357,056.27	22,980.67	380,036.94
132,795.00	143,538.22	220,563.50	0.00	220,563.50
804,282.20	1,087,517.53	78,359.39	34,435.70	112,795.09
293,084.30	236,859.07	932,240.47	109,903.38	1,042,143.85
8,975.00	6,418.13	10,090.50	0.00	10,090.50
243,291.13	243,452.38	79,168.93	0.00	79,168.93
25,000.00	22,587.59	30,431.99	150.00	30,581.99
404,600.09	418,147.97	293,089.90	0.00	293,089.90
137,189.40	117,431.85	19,757.55	0.00	19,757.55
0.00	1,313.00	1,062.00	0.00	1,062.00
255,440.05	255,440.05	0.00	0.00	0.00
356,743.77	0.00	720,628.89	0.00	720,628.89
60,000.00	13,280.25	77,199.53	0.00	77,199.53
84,694.17	90,000.00	6,639.76	0.00	6,639.76
60,017.56	69,000.00	1,273.41	0.00	1,273.41
85,454.00	85,454.00	0.00	0.00	0.00
36,560.00	36,560.00	0.00	0.00	0.00
14,856.00	14,856.00	0.00	0.00	0.00
0.00	0.00	500.00	0.00	500.00
0.00	0.00	0.00	0.00	0.00
0.00	29,961.00	(29,961.00)	29,961.00	0.00
0.00	0.00	0.00	0.00	0.00
168,548.22	167,455.16	52,718.84	0.00	52,718.84
<u>88.35</u>	<u>937.61</u>	<u>17,757.65</u>	<u>0.00</u>	<u>17,757.65</u>
<u>\$ 8,189,824.28</u>	<u>\$ 7,936,415.49</u>	<u>\$ 2,868,576.68</u>	<u>\$ 215,579.13</u>	<u>\$ 3,084,155.81</u>
Checking Account				\$ 20,316.59
NOW Accounts				145,730.21
Savings Accounts				2,966,880.69
Petty Cash				1,800.00
Municipal Investment Pool				4.14
Certificates of Deposit				<u>17,669.30</u>
Total Cash				3,152,400.93
Agency Funds per Schedule 3				<u>(68,245.12)</u>
Total Reporting Entity (Excluding Agency Funds)				<u>\$ 3,084,155.81</u>

UNIFIED SCHOOL DISTRICT NO. 422  
NOTES TO THE FINANCIAL STATEMENT  
June 30, 2014

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Unified School District No. 422, Greensburg, Kansas (District) is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 422 (the municipality) and does not include any of its related municipal entities.

B. REGULATORY BASIS FUND TYPES

General fund - the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund - used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Trust fund - funds used to report assets held in trust for the benefit of the municipality (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipality, scholarship funds, etc.).

Agency fund - funds used to report assets held by the municipality in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

C. BASIS OF ACCOUNTING

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.* The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of a checking account, interest bearing checking accounts, savings accounts, certificates of deposit and the municipal investment pool. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

#### E. AD VALOREM TAX REVENUE

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20 and distributed to the District by January 20. The second half is due May 10 and distributed to the District by June 5. The District Treasurer draws available funds from the County Treasurer at designated times throughout the year.

#### F. REIMBURSED EXPENSES

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

#### G. USE OF ESTIMATES

The preparation of the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statement and accompanying notes. Actual results may differ from those estimates.

#### Note 2 - BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Adjustment to Comply with Legal Max: Districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

## Note 2 - BUDGETARY INFORMATION (Cont'd.)

Adjustment for Qualifying Budget Credits: District may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, reimbursements, gifts and donations and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

Contingency Reserve Fund	REAP Grant 2011 Fund
Textbook Rental Fund	Rural Small School Grant Fund
Title I Fund	Gifts and Donations Fund
Title I Migrant Fund	FEMA Project Fund
Title II-A Fund	District Activity Funds
Kal-Tech Grant Fund	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

## Note 3 - COMPLIANCE WITH KANSAS STATUTES

Management is aware of no statutory violations for the period covered by the audit.

The Rural Small School Grant Fund showed a negative ending unencumbered cash balance of \$29,961.00 for the year ending June 30, 2014. K.S.A. 10-1116a provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, be exempt from the cash basis law of the State of Kansas. This fund met the criteria under the statutes, and therefore, is not deemed to be in violation of the Kansas cash basis law.

## Note 4 - DEPOSITS AND INVESTMENTS

As of June 30, 2014, the District had the following investments and maturities.

Investment Type	Fair Value	Investment Maturities (in Years)		Rating U.S.
		Less than 1	1-2	
Kansas Municipal Investment Pool	\$ 4.14	\$ 4.14	\$ -	S&P AAAs/S1+

K.S.A. 9-1401 established the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the bank to pledge securities for deposits in excess of FDIC Coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Note 4 - DEPOSITS AND INVESTMENTS (Cont'd.)

*Concentration of credit risk.* State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District's allocation of investments as of June 30, 2014, is as follows:

<u>Investments</u>	<u>Percentage of Investments</u>
Kansas Municipal Investment Pool	100%

*Custodial credit risk - deposits.* Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance, bank guarantee bonds, or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All deposits were legally secured at June 30, 2014.

At June 30, 2014 the District's carrying amount of deposits was \$3,152,396.79 and the bank balance was \$3,502,225.42. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$272,277.39 was covered by federal depository insurance, and \$3,229,948.03 was collateralized with securities held by the pledging financial institution's agents in the District's name.

*Custodial credit risk - investments.* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At June 30, 2014, the District had invested \$4.14 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Note 5 - IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$7,347.00 subsequent to June 30, 2014 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2014.

## Note 6 - INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Virtual Education	K.S.A. 72-6428	\$ 698,132.20
General	Special Education	K.S.A. 72-6428	298,046.00
General	Vocational Education	K.S.A. 72-6428	82,000.00
General	Contingency Reserve	K.S.A. 72-6428	356,743.77
General	Textbook Rental	K.S.A. 72-6428	10,000.00
Supplemental General	At-Risk	K.S.A. 72-6433	132,795.00
Supplemental General	Virtual Education	K.S.A. 72-6433	100,000.00
Supplemental General	Driver Training	K.S.A. 72-6433	5,000.00
Supplemental General	Food Service	K.S.A. 72-6433	77,000.00
Supplemental General	Professional Development	K.S.A. 72-6433	25,000.00
Supplemental General	Special Education	K.S.A. 72-6433	106,554.09
Supplemental General	Vocational Education	K.S.A. 72-6433	55,189.40
Supplemental General	Textbook Rental	K.S.A. 72-6433	50,000.00
Virtual Education	General	K.S.A. 72-6460	164,075.00

## Note 7 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

*Other Post Employment Benefits.* As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

*Compensated Absences.* The District allows vacation for all full time year round employees. Certain full time year round employees will be compensated for five unused vacation days at the end of the contract year. This payment was made in the final paycheck of the fiscal year. Therefore, there is no potential liability for unused vacation leave as of June 30, 2014.

Full time employees and certified employees receive ten annual days of sick leave which can accumulate up to thirty days. At the end of each contract year, teachers will be paid \$20.00 per day for unused sick leave in excess of twenty days. This payment was made in the final paycheck of the fiscal year. Therefore, there is no potential liability for unused sick leave as of June 30, 2014.

#### Note 7 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Cont'd.)

*Early Retirement Program.* The District has adopted an early retirement plan in order to encourage and facilitate the voluntary early retirement of teachers who may find it necessary or desirable to retire prior to normal retirement age. A teacher is eligible for early retirement if such person is currently a teacher of the school district, will be eligible for KPERS retirement and not more than sixty-four years of age on or before August 31 of the calendar year in which the teacher intends to retire, and is fully vested in the Kansas Public Employee Retirement System; and has a minimum of ten years full-time continuous employment within Unified School District No. 422. A teacher may apply for early retirement by completing the early retirement request form and submitting it to the Superintendent on or before the 1st day of February preceding the anticipated retirement date. Early retirement benefits will be paid in one lump sum payment in the amount of \$7,000.00. The benefit will be paid in January following the year of retirement with the regular January payroll. The employee shall have the option to maintain health insurance coverage at the employee's expense through the school sponsored plan if allowable by the insurance carrier and/or state law. During the fiscal year ending June 30, 2014 early retirement benefits were paid to one eligible participant. The total amount paid during the year was \$7,000.00. As of June 30, 2013 there was one employee eligible to participate in the program, therefore, the potential liability for early retirement as of June 30, 2013 is \$7,000.00.

#### Note 8 - DEFINED BENEFIT PENSION PLAN

*Plan description .* The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 7-4901, etc. seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

*Funding Policy.* K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% from July 1 through December 31, 2013 and 5% from January 1 through June 30, 2014 of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employee's contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share.

#### Note 9 - RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District obtains coverage from commercial insurance companies in order to effectively manage risk. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years. The District does not participate in a public entity risk pool.

#### Note 10 - LEASE COMMITMENTS

##### Operating Leases:

The District has entered into operating leases for the high school, elementary school and central office copiers which contain cancellation provisions and are subject to annual appropriations. For the year ended June 30, 2014 rent expenditures were \$13,583.67. Of these expenditures \$13,039.79 was made from the Supplemental General Fund and \$543.88 was made from the Virtual Education Fund.

Note 10 - LEASE COMMITMENTS (Cont'd.)

Operating Leases:

The District has entered into an operating lease for a postage machine which contains cancellation provisions and is subject to annual appropriations. For the year ended June 30, 2014 rent expenditures were \$384.63. These expenditures were made from the Virtual Education Fund.

The District has entered into an operating lease for an activity school bus which contains cancellation provisions and is subject to annual appropriations. For the year ended June 30, 2014 rent expenditures were \$12,950.00. These expenditures were made from the Capital Outlay Fund.

The District has entered into an operating lease for an activity school bus which contains cancellation provisions and is subject to annual appropriations. For the year ended June 30, 2014 rent expenditures were \$13,320.00. These expenditures were made from the General Fund.

Note 11 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through December 19, 2014, and does not believe any events have occurred which affect the financial statement as presented.

**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2014

Funds	Certified Budget	Adjustment to Comply with Legal Max
General Funds:		
General Fund	\$ 3,713,074.00	\$ (104,331.00)
Supplemental General Fund	1,110,786.00	(148,559.00)
Special Purpose Funds:		
At-Risk Fund	381,307.00	XXXXXXXXXX
Virtual Education Fund	1,267,120.00	XXXXXXXXXX
Capital Outlay Fund	1,154,698.00	XXXXXXXXXX
Driver Training Fund	17,659.00	XXXXXXXXXX
Food Service Fund	317,508.00	XXXXXXXXXX
Professional Development Fund	40,020.00	XXXXXXXXXX
Special Education Fund	715,838.00	XXXXXXXXXX
Vocational Education Fund	120,000.00	XXXXXXXXXX
KPERs Special Retirement Fund	279,497.00	XXXXXXXXXX
Recreation Commission #422 Fund	90,000.00	XXXXXXXXXX
Recreation Commission #424 Fund	69,000.00	XXXXXXXXXX

<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
\$ 325,235.68	\$ 3,933,978.68	\$ 3,933,978.68	\$ 0.00
0.00	962,227.00	962,227.00	0.00
0.00	381,307.00	143,538.22	(237,768.78)
0.00	1,267,120.00	1,087,517.53	(179,602.47)
0.00	1,154,698.00	236,859.07	(917,838.93)
0.00	17,659.00	6,418.13	(11,240.87)
0.00	317,508.00	243,452.38	(74,055.62)
0.00	40,020.00	22,587.59	(17,432.41)
0.00	715,838.00	418,147.97	(297,690.03)
0.00	120,000.00	117,431.85	(2,568.15)
0.00	279,497.00	255,440.05	(24,056.95)
0.00	90,000.00	90,000.00	0.00
0.00	69,000.00	69,000.00	0.00

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS  
GENERAL FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 1,339,480.37	\$ 1,352,370.33	\$ 1,130,218.00	\$ 222,152.33
Delinquent Tax	4,775.58	4,337.52	10,785.00	(6,447.48)
Mineral Production Tax	30,093.86	33,621.70	31,000.00	2,621.70
Local Sources:				
Reimbursements	334,596.84	325,235.68	0.00	325,235.68
State Aid:				
Equalization Aid	1,772,288.00	1,756,292.00	1,974,446.00	(218,154.00)
Special Education Aid	330,653.00	298,046.00	379,200.00	(81,154.00)
Operating Transfers:				
From Virtual Education	174,525.00	164,075.00	187,425.00	(23,350.00)
Total Receipts	<u>3,986,412.65</u>	<u>3,933,978.23</u>	<u>\$ 3,713,074.00</u>	<u>\$ 220,904.23</u>
Expenditures				
Instruction:				
Salaries	763,674.90	996,980.88	775,000.00	221,980.88
Employee Benefits	180,532.26	178,157.81	188,000.00	(9,842.19)
Purchased Professional Services	32,395.00	15,875.00	35,000.00	(19,125.00)
Other Purchased Services	5,361.89	28,352.66	10,000.00	18,352.66
Supplies	118,700.42	123,782.12	125,000.00	(1,217.88)
Property (Equip & Furn)	184.00	18,313.82	0.00	18,313.82
Student Support Services:				
Salaries	92,790.00	91,081.00	95,000.00	(3,919.00)
Employee Benefits	14,594.96	14,462.95	17,000.00	(2,537.05)
Supplies	0.00	294.95	0.00	294.95
Instructional Support Staff:				
Salaries	60,979.23	60,871.64	65,000.00	(4,128.36)
Employee Benefits	11,602.80	11,983.86	13,000.00	(1,016.14)
Purchased Professional Services	2,429.72	2,801.62	3,000.00	(198.38)
Supplies	5,587.54	15,715.14	11,000.00	4,715.14
General Administration:				
Salaries	61,648.37	56,038.42	62,500.00	(6,461.58)
Employee Benefits	10,201.94	9,903.45	13,000.00	(3,096.55)
Other Purchased Services	17,309.64	8,602.92	17,500.00	(8,897.08)
Supplies	751.70	394.76	1,000.00	(605.24)
Other	234.20	0.00	190.00	(190.00)

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS  
GENERAL FUND (Cont'd.)  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
School Administration:				
Salaries	223,154.93	226,292.57	227,000.00	(707.43)
Employee Benefits	26,036.82	27,350.48	28,000.00	(649.52)
Other Purchased Services	100.00	100.00	0.00	100.00
Supplies	9,875.13	10,415.66	10,000.00	415.66
Operations & Maintenance:				
Salaries	113,593.54	122,738.68	115,000.00	7,738.68
Employee Benefits	24,900.52	26,728.92	28,000.00	(1,271.08)
Purchased Property Services	29,949.14	28,261.65	31,000.00	(2,738.35)
Other Purchased Services	2,071.36	2,132.33	2,500.00	(367.67)
Heating	9,114.01	12,844.52	130,000.00	(117,155.48)
Electricity	116,646.00	131,663.60	0.00	131,663.60
Property (Equip & Furn)	1,060.36	6,154.47	2,000.00	4,154.47
Vehicle Operating Services:				
Salaries	85,045.50	83,360.52	90,000.00	(6,639.48)
Employee Benefits	12,274.12	12,315.46	15,000.00	(2,684.54)
Other Purchased Services	4,669.40	4,375.60	7,000.00	(2,624.40)
Motor Fuel	46,852.12	37,446.95	50,000.00	(12,553.05)
Equipment (Including Buses)	128,387.00	13,320.00	0.00	13,320.00
Other	1,081.75	1,763.00	1,000.00	763.00
Vehicle & Maintenance Services:				
Other Purchased Services	6,646.45	22,326.56	7,000.00	15,326.56
Supplies	4,414.85	3,519.52	5,000.00	(1,480.48)
Other	0.00	8.99	0.00	8.99
Other Supplemental Service:				
Salaries	49,210.87	69,141.76	35,000.00	34,141.76
Employee Benefits	(11,377.44)	13,182.47	6,000.00	7,182.47
Operating Transfers:				
To Virtual Education	880,053.00	698,132.20	906,919.00	(208,786.80)
To Capital Outlay	513,021.84	0.00	166,265.00	(166,265.00)
To Special Education	330,653.00	298,046.00	379,200.00	(81,154.00)
To Vocational Education	0.00	82,000.00	40,000.00	42,000.00
To Textbook Rental	0.00	10,000.00	0.00	10,000.00
To Contingency Reserve	0.00	356,743.77	0.00	356,743.77
Adjustment to Comply with Legal Max			(104,331.00)	104,331.00
Legal General Fund Budget	3,986,412.84	3,933,978.68	3,608,743.00	325,235.68
Adjustment for Qualifying Budget Credits			325,235.68	(325,235.68)
Total Expenditures	3,986,412.84	3,933,978.68	\$ 3,933,978.68	\$ 0.00

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS  
GENERAL FUND (Cont'd.)  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts Over (Under) Expenditures	(0.19)	(0.45)		
Unencumbered Cash, Beginning	(76,757.26)	(0.45)		
Beginning Cash Adjustment	<u>76,757.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ (0.45)</u>	<u>\$ (0.90)</u>		

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS  
SUPPLEMENTAL GENERAL FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 1,092,853.66	\$ 1,034,946.06	\$ 826,098.00	\$ 208,848.06
Delinquent Tax	4,410.59	4,327.24	8,852.00	(4,524.76)
Motor Veh./16-20M Veh. Tax	42,562.04	44,407.70	40,997.00	3,410.70
Recreational Vehicle Tax	659.88	545.81	706.00	(160.19)
Total Receipts	<u>1,140,486.17</u>	<u>1,084,226.81</u>	<u>\$ 876,653.00</u>	<u>\$ 207,573.81</u>
Expenditures				
Instruction:				
Salaries	318,400.00	0.00	322,000.00	(322,000.00)
Purchased Professional Services	25,274.48	19,949.25	30,000.00	(10,050.75)
Other Purchased Services	33,928.43	46,601.78	33,786.00	12,815.78
Supplies	11,391.66	3,169.66	11,500.00	(8,330.34)
Property (Equip & Furn)	24,356.83	27,440.01	0.00	27,440.01
Other	808.58	102.03	0.00	102.03
Student Support Services:				
Purchased Professional Services	1,777.00	0.00	2,000.00	(2,000.00)
Supplies	63.34	0.00	0.00	0.00
Health Services:				
Health Services	0.00	2,342.23	0.00	2,342.23
Instructional Support Staff:				
Purchased Professional Services	12,380.00	7,805.00	13,000.00	(5,195.00)
Other Purchased Services	2,836.27	1,873.28	3,000.00	(1,126.72)
Supplies	4,023.64	6,134.93	5,000.00	1,134.93
General Administration:				
Purchased Professional Services	22,154.73	21,103.96	20,000.00	1,103.96
Purchased Property Services	2,502.56	2,773.19	3,000.00	(226.81)
Other Purchased Services	35,731.33	23,539.74	45,000.00	(21,460.26)
Supplies	4,593.42	2,342.05	7,500.00	(5,157.95)
Property (Equip & Furn)	0.00	749.60	0.00	749.60
Other	18,902.62	11,927.80	20,000.00	(8,072.20)
School Administration:				
Purchased Professional Services	2,714.29	1,634.37	0.00	1,634.37
Other Purchased Services	3,280.41	24.51	4,000.00	(3,975.49)
Supplies	1,740.98	654.70	2,000.00	(1,345.30)
Property (Equip & Furn)	653.64	696.76	0.00	696.76

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS  
SUPPLEMENTAL GENERAL FUND (Cont'd.)  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Operations & Maintenance:				
Purchased Property Services	66,310.88	56,475.95	72,000.00	(15,524.05)
Other Purchased Services	114,255.00	94,307.00	115,000.00	(20,693.00)
Supplies	57,204.81	64,726.75	60,000.00	4,726.75
Property (Equip & Furn)	9,787.39	14,313.96	0.00	14,313.96
Operating Transfers:				
To At-Risk	79,777.71	132,795.00	150,000.00	(17,205.00)
To Virtual Education	0.00	100,000.00	0.00	100,000.00
To Driver Training	0.00	5,000.00	5,000.00	0.00
To Food Service	67,000.00	77,000.00	65,000.00	12,000.00
To Professional Development	12,000.00	25,000.00	12,000.00	13,000.00
To Special Education	100,000.00	106,554.09	30,000.00	76,554.09
To Vocational Education	0.00	55,189.40	80,000.00	(24,810.60)
To Textbook Rental	0.00	50,000.00	0.00	50,000.00
Adjustment to Comply with Legal Max			(148,559.00)	148,559.00
Total Expenditures	<u>1,033,850.00</u>	<u>962,227.00</u>	<u>\$ 962,227.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	106,636.17	121,999.81		
Unencumbered Cash, Beginning	126,896.75	234,132.52		
Prior Year Cancelled Encumbrances	<u>599.60</u>	<u>923.94</u>		
Unencumbered Cash, Ending	<u>\$ 234,132.52</u>	<u>\$ 357,056.27</u>		

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS  
 AT-RISK FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From Supplemental General	\$ 79,777.71	\$ 132,795.00	\$ 150,000.00	\$ (17,205.00)
Total Receipts	<u>79,777.71</u>	<u>132,795.00</u>	<u>\$ 150,000.00</u>	<u>\$ (17,205.00)</u>
Expenditures				
Instruction:				
Salaries	125,740.44	121,187.23	145,000.00	(23,812.77)
Employee Benefits	23,296.55	22,222.89	28,000.00	(5,777.11)
Supplies	18.24	128.10	0.00	128.10
Other	0.00	0.00	208,307.00	(208,307.00)
Instructional Support Staff:				
Other Purchased Services	<u>309.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>149,364.23</u>	<u>143,538.22</u>	<u>\$ 381,307.00</u>	<u>\$ (237,768.78)</u>
Receipts Over (Under) Expenditures	(69,586.52)	(10,743.22)		
Unencumbered Cash, Beginning	<u>300,893.24</u>	<u>231,306.72</u>		
Unencumbered Cash, Ending	<u>\$ 231,306.72</u>	<u>\$ 220,563.50</u>		

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS  
 VIRTUAL EDUCATION FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 6,350.00	\$ 6,150.00	\$ 0.00	\$ 6,150.00
Operating Transfers:				
From General	880,053.00	698,132.20	906,919.00	(208,786.80)
From Supplemental General	<u>0.00</u>	<u>100,000.00</u>	<u>0.00</u>	<u>100,000.00</u>
Total Receipts	<u>886,403.00</u>	<u>804,282.20</u>	<u>\$ 906,919.00</u>	<u>\$ (102,636.80)</u>
Expenditures				
Instruction:				
Salaries	368,400.26	400,880.04	378,000.00	22,880.04
Employee Benefits	60,171.39	73,593.88	70,000.00	3,593.88
Other Purchased Services	49,392.07	26,127.78	50,000.00	(23,872.22)
Supplies	22,194.39	55,104.67	27,000.00	28,104.67
Property (Equip & Furn)	21,690.77	12,712.44	22,000.00	(9,287.56)
Other	3,424.71	2,785.81	119,036.00	(116,250.19)
Student Support Services:				
Purchased Professional Services	0.00	270.00	0.00	270.00
Other Purchased Services	0.00	1,929.51	0.00	1,929.51
Other	0.00	0.00	131,109.00	(131,109.00)
Instructional Support Staff:				
Other Purchased Services	1,444.81	0.00	0.00	0.00
General Administration:				
Salaries	32,128.00	38,389.17	0.00	38,389.17
Employee Benefits	2,434.72	2,998.38	0.00	2,998.38
Other Purchased Services	4,649.40	8,645.37	0.00	8,645.37
School Administration:				
Salaries	112,720.69	183,357.58	155,000.00	28,357.58
Employee Benefits	19,727.16	32,689.47	27,000.00	5,689.47
Other Purchased Services	0.00	0.00	5,000.00	(5,000.00)
Supplies	2,453.66	2,625.30	5,000.00	(2,374.70)
Property (Equip & Furn)	795.90	10,243.98	1,000.00	9,243.98
Operations & Maintenance:				
Salaries	6,292.53	4,952.56	7,000.00	(2,047.44)
Employee Benefits	474.99	396.04	500.00	(103.96)
Purchased Property Services	7,912.40	5,664.11	9,000.00	(3,335.89)
Other Purchased Services	7,950.66	5,538.86	0.00	5,538.86
Supplies	27,101.25	27,820.23	32,000.00	(4,179.77)

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS  
 VIRTUAL EDUCATION FUND (Cont'd.)  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Other Supplemental Service:				
Salaries	21,719.35	24,855.64	23,000.00	1,855.64
Employee Benefits	1,618.56	1,861.71	2,050.00	(188.29)
Purchased Property Services	14,345.50	0.00	15,000.00	(15,000.00)
Supplies	983.67	0.00	1,000.00	(1,000.00)
Operating Transfers:				
To General	174,525.00	164,075.00	187,425.00	(23,350.00)
Total Expenditures	964,551.84	1,087,517.53	\$ 1,267,120.00	\$ (179,602.47)
Receipts Over (Under) Expenditures	(78,148.84)	(283,235.33)		
Unencumbered Cash, Beginning	437,468.28	360,201.48		
Prior Year Cancelled Encumbrances	882.04	1,393.24		
Unencumbered Cash, Ending	\$ 360,201.48	\$ 78,359.39		

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS  
 CAPITAL OUTLAY FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 274,909.52	\$ 275,741.35	\$ 232,620.00	\$ 43,121.35
Delinquent Tax	1,033.62	1,075.63	2,226.00	(1,150.37)
Motor Veh./16-20M Veh. Tax	10,479.29	11,048.57	10,206.00	842.57
Recreational Vehicle Tax	162.06	135.84	175.00	(39.16)
Local Sources:				
Interest on Idle Funds	3,407.15	1,019.66	3,000.00	(1,980.34)
Other Receipts from Local Sources	158,785.84	4,063.25	15,000.00	(10,936.75)
Operating Transfers:				
From General	<u>513,021.84</u>	<u>0.00</u>	<u>166,265.00</u>	<u>(166,265.00)</u>
Total Receipts	<u>961,799.32</u>	<u>293,084.30</u>	<u>\$ 429,492.00</u>	<u>\$ (136,407.70)</u>
Expenditures				
Instruction:				
Property (Equip & Furn)	0.00	3,198.38	300,000.00	(296,801.62)
Operations & Maintenance:				
Property (Equip & Furn)	88,192.48	159,865.36	100,000.00	59,865.36
Transportation:				
Property (Equip & Buses)	12,300.00	26,700.00	20,000.00	6,700.00
Facility Acquis. & Constr. Services:				
Site Acquisition & Improvement	18.11	0.00	0.00	0.00
Architectural & Engineering Svcs	144,557.65	22,661.50	0.00	22,661.50
New Building Acquis. & Constr.	2,373,837.26	3,863.74	658,010.00	(654,146.26)
Building Improvements	10,373.76	7,306.64	15,000.00	(7,693.36)
Other	<u>25,146.64</u>	<u>13,263.45</u>	<u>61,688.00</u>	<u>(48,424.55)</u>
Total Expenditures	<u>2,654,425.90</u>	<u>236,859.07</u>	<u>\$ 1,154,698.00</u>	<u>\$ (917,838.93)</u>
Receipts Over (Under) Expenditures	(1,692,626.58)	56,225.23		
Unencumbered Cash, Beginning	<u>2,568,641.82</u>	<u>876,015.24</u>		
Unencumbered Cash, Ending	<u>\$ 876,015.24</u>	<u>\$ 932,240.47</u>		

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS  
 DRIVER TRAINING FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 2,125.00	\$ 1,425.00	\$ 2,250.00	\$ (825.00)
State Aid:				
State Safety Aid	2,883.00	2,550.00	2,875.00	(325.00)
Operating Transfers:				
From Supplemental General	0.00	5,000.00	5,000.00	0.00
Total Receipts	<u>5,008.00</u>	<u>8,975.00</u>	<u>\$ 10,125.00</u>	<u>\$ (1,150.00)</u>
Expenditures				
Instruction:				
Salaries	5,623.75	4,926.75	6,000.00	(1,073.25)
Employee Benefits	795.92	734.00	800.00	(66.00)
Supplies	(205.21)	44.00	1,000.00	(956.00)
Other	0.00	0.00	8,859.00	(8,859.00)
Vehicle Oper. & Maint. Services:				
Motor Fuel	328.50	305.44	500.00	(194.56)
Property (Equip & Furn)	294.00	329.00	0.00	329.00
Other	320.18	78.94	500.00	(421.06)
Total Expenditures	<u>7,157.14</u>	<u>6,418.13</u>	<u>\$ 17,659.00</u>	<u>\$ (11,240.87)</u>
Receipts Over (Under) Expenditures	(2,149.14)	2,556.87		
Unencumbered Cash, Beginning	<u>9,682.77</u>	<u>7,533.63</u>		
Unencumbered Cash, Ending	<u>\$ 7,533.63</u>	<u>\$ 10,090.50</u>		

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS  
FOOD SERVICE FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Interest on Idle Funds	\$ 13,813.03	\$ 9,258.52	\$ 14,000.00	\$ (4,741.48)
Food Sales	78,135.04	79,818.48	80,784.00	(965.52)
State Aid:				
State Food Assistance	1,879.75	1,837.98	1,630.00	207.98
Federal Aid:				
Child Nutrition Program	77,212.24	75,376.15	76,764.00	(1,387.85)
Operating Transfers:				
From Supplemental General	<u>67,000.00</u>	<u>77,000.00</u>	<u>65,000.00</u>	<u>12,000.00</u>
Total Receipts	<u>238,040.06</u>	<u>243,291.13</u>	<u>\$ 238,178.00</u>	<u>\$ 5,113.13</u>
Expenditures				
Operations & Maintenance:				
Purchased Property Services	1,004.88	1,184.78	1,000.00	184.78
Supplies	237.52	27.98	0.00	27.98
Food Service Operation:				
Salaries	85,063.97	83,160.04	87,000.00	(3,839.96)
Employee Benefits	18,861.75	19,678.68	20,700.00	(1,021.32)
Other Purchased Services	91.84	0.00	0.00	0.00
Food & Supplies	132,313.85	138,860.19	160,000.00	(21,139.81)
Property (Equip & Furn)	52.50	125.71	5,000.00	(4,874.29)
Other	<u>630.00</u>	<u>415.00</u>	<u>43,808.00</u>	<u>(43,393.00)</u>
Total Expenditures	<u>238,256.31</u>	<u>243,452.38</u>	<u>\$ 317,508.00</u>	<u>\$ (74,055.62)</u>
Receipts Over (Under) Expenditures	(216.25)	(161.25)		
Unencumbered Cash, Beginning	<u>79,546.43</u>	<u>79,330.18</u>		
Unencumbered Cash, Ending	<u>\$ 79,330.18</u>	<u>\$ 79,168.93</u>		

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS  
PROFESSIONAL DEVELOPMENT FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From Supplemental General	\$ 12,000.00	\$ 25,000.00	\$ 12,000.00	\$ 13,000.00
Total Receipts	<u>12,000.00</u>	<u>25,000.00</u>	<u>\$ 12,000.00</u>	<u>\$ 13,000.00</u>
Expenditures				
Instructional Support Staff:				
Salaries	2,550.00	3,210.00	3,000.00	210.00
Employee Benefits	198.69	256.56	255.00	1.56
Purchased Professional Services	3,164.52	11,598.60	5,000.00	6,598.60
Other Purchased Services	9,068.19	7,493.93	10,000.00	(2,506.07)
Other	<u>636.08</u>	<u>28.50</u>	<u>21,765.00</u>	<u>(21,736.50)</u>
Total Expenditures	<u>15,617.48</u>	<u>22,587.59</u>	<u>\$ 40,020.00</u>	<u>\$ (17,432.41)</u>
Receipts Over (Under) Expenditures	(3,617.48)	2,412.41		
Unencumbered Cash, Beginning	<u>31,637.06</u>	<u>28,019.58</u>		
Unencumbered Cash, Ending	<u>\$ 28,019.58</u>	<u>\$ 30,431.99</u>		

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS  
SPECIAL EDUCATION FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year	Current Year		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	\$ 330,653.00	\$ 298,046.00	\$ 379,200.00	\$ (81,154.00)
From Supplemental General	100,000.00	106,554.09	30,000.00	76,554.09
Total Receipts	<u>430,653.00</u>	<u>404,600.09</u>	<u>\$ 409,200.00</u>	<u>\$ (4,599.91)</u>
Expenditures				
Instruction:				
Other Purchased Services				
Assessments	112,323.97	115,141.44	116,000.00	(858.56)
Flow-thru	314,266.00	274,844.00	350,000.00	(75,156.00)
Supplies	183.52	585.02	0.00	585.02
Property (Equip & Furn)	0.00	261.24	0.00	261.24
Other	1,313.16	403.38	213,338.00	(212,934.62)
Vehicle Operating Services:				
Salaries	12,386.47	19,046.25	16,000.00	3,046.25
Employee Benefits	1,396.89	1,475.19	4,000.00	(2,524.81)
Other Purchased Services	1,396.20	1,568.40	1,500.00	68.40
Supplies	3,259.28	4,652.84	6,000.00	(1,347.16)
Equipment (Including Buses)	0.00	170.21	0.00	170.21
Other	0.00	0.00	9,000.00	(9,000.00)
Total Expenditures	<u>446,525.49</u>	<u>418,147.97</u>	<u>\$ 715,838.00</u>	<u>\$ (297,690.03)</u>
Receipts Over (Under) Expenditures	(15,872.49)	(13,547.88)		
Unencumbered Cash, Beginning	<u>322,510.27</u>	<u>306,637.78</u>		
Unencumbered Cash, Ending	<u>\$ 306,637.78</u>	<u>\$ 293,089.90</u>		

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS  
VOCATIONAL EDUCATION FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	\$ 0.00	\$ 82,000.00	\$ 40,000.00	\$ 42,000.00
From Supplemental General	0.00	55,189.40	80,000.00	(24,810.60)
Total Receipts	0.00	137,189.40	\$ 120,000.00	\$ 17,189.40
Expenditures				
Instruction:				
Salaries	0.00	102,011.00	75,000.00	27,011.00
Employee Benefits	0.00	15,380.85	16,000.00	(619.15)
Supplies	0.00	0.00	16,250.00	(16,250.00)
Other	0.00	0.00	12,750.00	(12,750.00)
Instructional Support Staff:				
Other Purchased Services	0.00	40.00	0.00	40.00
Total Expenditures	0.00	117,431.85	\$ 120,000.00	\$ (2,568.15)
Receipts Over (Under) Expenditures	0.00	19,757.55		
Unencumbered Cash, Beginning	0.00	0.00		
Unencumbered Cash, Ending	\$ 0.00	\$ 19,757.55		

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS  
 GIFTS AND DONATIONS FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Local Sources:		
Other Receipts from Local Sources	\$ 1,850.00	\$ 0.00
Total Receipts	<u>1,850.00</u>	<u>0.00</u>
Expenditures		
Instruction:		
Other	<u>0.00</u>	<u>1,313.00</u>
Total Expenditures	<u>0.00</u>	<u>1,313.00</u>
Receipts Over (Under) Expenditures	1,850.00	(1,313.00)
Unencumbered Cash, Beginning	<u>525.00</u>	<u>2,375.00</u>
Unencumbered Cash, Ending	<u>\$ 2,375.00</u>	<u>\$ 1,062.00</u>

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS  
 KPERS SPECIAL RETIREMENT FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
KPERS	\$ 221,822.98	\$ 255,440.05	\$ 279,497.00	\$ (24,056.95)
Total Receipts	<u>221,822.98</u>	<u>255,440.05</u>	<u>\$ 279,497.00</u>	<u>\$ (24,056.95)</u>
Expenditures				
Instruction:				
Employee Benefits	134,868.37	193,996.57	180,580.00	13,416.57
Student Support Services:				
Employee Benefits	6,876.52	4,859.05	9,421.00	(4,561.95)
Instructional Support Staff:				
Employee Benefits	4,880.10	3,448.36	6,942.00	(3,493.64)
General Administration:				
Employee Benefits	11,978.45	8,464.16	6,198.00	2,266.16
School Administration:				
Employee Benefits	27,062.40	19,122.72	37,881.00	(18,758.28)
Other Supplemental Services:				
Employee Benefits	7,985.63	5,642.77	7,239.00	(1,596.23)
Operations & Maintenance:				
Employee Benefits	15,749.43	11,128.79	12,098.00	(969.21)
Student Transportation Services:				
Employee Benefits	4,436.46	3,134.86	10,512.00	(7,377.14)
Food Service:				
Employee Benefits	<u>7,985.62</u>	<u>5,642.77</u>	<u>8,626.00</u>	<u>(2,983.23)</u>
Total Expenditures	<u>221,822.98</u>	<u>255,440.05</u>	<u>\$ 279,497.00</u>	<u>\$ (24,056.95)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS  
 CONTINGENCY RESERVE FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Operating Transfers:		
From General	\$ 0.00	\$ 356,743.77
Total Receipts	<u>0.00</u>	<u>356,743.77</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	356,743.77
Unencumbered Cash, Beginning	<u>363,885.12</u>	<u>363,885.12</u>
Unencumbered Cash, Ending	<u><u>\$ 363,885.12</u></u>	<u><u>\$ 720,628.89</u></u>

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS  
 TEXTBOOK RENTAL FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Operating Transfers:		
From General	\$ 0.00	\$ 10,000.00
From Supplemental General	<u>0.00</u>	<u>50,000.00</u>
Total Receipts	<u>0.00</u>	<u>60,000.00</u>
Expenditures		
Instruction:		
Supplies	<u>9,625.39</u>	<u>13,280.25</u>
Total Expenditures	<u>9,625.39</u>	<u>13,280.25</u>
Receipts Over (Under) Expenditures	(9,625.39)	46,719.75
Unencumbered Cash, Beginning	<u>40,105.17</u>	<u>30,479.78</u>
Unencumbered Cash, Ending	<u>\$ 30,479.78</u>	<u>\$ 77,199.53</u>

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS  
 RECREATION COMMISSION #422 FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 80,030.41	\$ 80,094.01	\$ 70,018.00	\$ 10,076.01
Delinquent Tax	447.12	492.58	674.00	(181.42)
Motor Veh./16-20M Veh. Tax	4,117.26	4,051.11	3,007.00	1,044.11
Recreational Vehicle Tax	65.19	56.47	52.00	4.47
Local Sources:				
Other Receipts from Local Sources	0.00	0.00	10,000.00	(10,000.00)
Total Receipts	<u>84,659.98</u>	<u>84,694.17</u>	<u>\$ 83,751.00</u>	<u>\$ 943.17</u>
Expenditures				
Community Service Operations	<u>75,000.00</u>	<u>90,000.00</u>	<u>90,000.00</u>	<u>0.00</u>
Total Expenditures	<u>75,000.00</u>	<u>90,000.00</u>	<u>\$ 90,000.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	9,659.98	(5,305.83)		
Unencumbered Cash, Beginning	<u>2,285.61</u>	<u>11,945.59</u>		
Unencumbered Cash, Ending	<u>\$ 11,945.59</u>	<u>\$ 6,639.76</u>		

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS  
 RECREATION COMMISSION #424 FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 54,991.99	\$ 57,769.84	\$ 47,875.00	\$ 9,894.84
Delinquent Tax	77.10	765.61	433.00	332.61
Motor Veh./16-20M Veh. Tax	908.87	1,470.66	2,085.00	(614.34)
Recreational Vehicle Tax	13.94	11.45	36.00	(24.55)
Local Sources:				
Other Receipts from Local Sources	0.00	0.00	10,640.00	(10,640.00)
Total Receipts	<u>55,991.90</u>	<u>60,017.56</u>	<u>\$ 61,069.00</u>	<u>\$ (1,051.44)</u>
Expenditures				
Community Service Operations	<u>54,000.00</u>	<u>69,000.00</u>	<u>69,000.00</u>	<u>0.00</u>
Total Expenditures	<u>54,000.00</u>	<u>69,000.00</u>	<u>\$ 69,000.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	1,991.90	(8,982.44)		
Unencumbered Cash, Beginning	<u>8,263.95</u>	<u>10,255.85</u>		
Unencumbered Cash, Ending	<u>\$ 10,255.85</u>	<u>\$ 1,273.41</u>		

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS  
 TITLE I FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 94,949.00	\$ 85,454.00
Total Receipts	<u>94,949.00</u>	<u>85,454.00</u>
Expenditures		
Instruction:		
Salaries	76,983.95	68,675.67
Employee Benefits	13,818.72	12,293.62
Purchased Professional Services	1,791.00	182.73
Supplies	2,355.33	4,251.98
Student Support Services:		
Supplies	<u>0.00</u>	<u>50.00</u>
Total Expenditures	<u>94,949.00</u>	<u>85,454.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS  
 TITLE I MIGRANT FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 50,000.00	\$ 36,560.00
Total Receipts	<u>50,000.00</u>	<u>36,560.00</u>
Expenditures		
Instruction:		
Salaries	37,579.99	29,067.45
Employee Benefits	9,889.91	7,492.55
Supplies	<u>2,530.10</u>	<u>0.00</u>
Total Expenditures	<u>50,000.00</u>	<u>36,560.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS  
 TITLE II-A FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 15,456.00	\$ 14,856.00
Total Receipts	<u>15,456.00</u>	<u>14,856.00</u>
Expenditures		
Instruction:		
Salaries	14,617.35	13,842.67
Employee Benefits	387.65	313.33
Supplies	451.00	0.00
Instructional Support Staff:		
Purchased Professional Services	<u>0.00</u>	<u>700.00</u>
Total Expenditures	<u>15,456.00</u>	<u>14,856.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS  
 KAL-TECH GRANT FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
None	\$ 0.00	\$ 0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>500.00</u>	<u>500.00</u>
Unencumbered Cash, Ending	<u><u>\$ 500.00</u></u>	<u><u>\$ 500.00</u></u>

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS  
 REAP GRANT 2011 FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Federal Aid:		
US Dept of Education	\$ 32,221.00	\$ 0.00
Total Receipts	<u>32,221.00</u>	<u>0.00</u>
Expenditures		
Instruction:		
Property (Equip & Furn)	<u>32,221.00</u>	<u>0.00</u>
Total Expenditures	<u>32,221.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS  
RURAL SMALL SCHOOL GRANT FUND  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Federal Aid:		
US Dept of Education	\$ 16,067.00	\$ 0.00
Total Receipts	<u>16,067.00</u>	<u>0.00</u>
Expenditures		
Instruction:		
Property (Equip & Furn)	<u>16,067.00</u>	<u>29,961.00</u>
Total Expenditures	<u>16,067.00</u>	<u>29,961.00</u>
Receipts Over (Under) Expenditures	0.00	(29,961.00)
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending (See Note 3)	<u>\$ 0.00</u>	<u>\$ (29,961.00)</u>

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS  
 FEMA PROJECT FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Federal Aid:		
Federal Sources	\$ 118,735.31	\$ 0.00
Total Receipts	<u>118,735.31</u>	<u>0.00</u>
Expenditures		
Other Supplemental Service:		
Salaries	17,016.72	0.00
Facility Acquis. & Constr. Services:		
Building Improvements	<u>147,681.63</u>	<u>0.00</u>
Total Expenditures	<u>164,698.35</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	(45,963.04)	0.00
Unencumbered Cash, Beginning	<u>45,963.04</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS  
H.B. COPE DRUM MAJOR AWARD TRUST FUND  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Local Sources:		
Interest on Idle Funds	\$ <u>132.52</u>	\$ <u>88.35</u>
Total Receipts	<u>132.52</u>	<u>88.35</u>
Expenditures		
Scholarships	<u>0.00</u>	<u>937.61</u>
Total Expenditures	<u>0.00</u>	<u>937.61</u>
Receipts Over (Under) Expenditures	132.52	(849.26)
Unencumbered Cash, Beginning	<u>18,474.39</u>	<u>18,606.91</u>
Unencumbered Cash, Ending	<u><u>\$ 18,606.91</u></u>	<u><u>\$ 17,757.65</u></u>

## UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS

## AGENCY FUNDS

## Summary of Receipts and Disbursements

## Regulatory Basis

For the Year Ended June 30, 2014

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Kiowa County High School:				
Class of 2012	\$ 2,573.63	\$ 0.00	\$ 2,573.63	\$ 0.00
Class of 2013	140.71	0.00	140.71	0.00
Class of 2014	1,898.35	461.59	1,500.98	858.96
Class of 2015	2,561.96	9,947.48	10,576.62	1,932.82
Class of 2016	1,596.28	476.32	45.06	2,027.54
Class of 2017	1,146.71	714.52	0.00	1,861.23
Class of 2018	1,152.31	469.96	0.00	1,622.27
Class of 2019	504.90	450.18	0.00	955.08
Class of 2020	0.00	401.25	0.00	401.25
Cheerleaders/Rangerettes	156.94	8,879.04	7,694.06	1,341.92
Debate	848.15	0.00	848.15	0.00
Forensics	8,204.64	7,998.22	8,968.51	7,234.35
Prom	2,376.88	0.00	120.00	2,256.88
Golf	2,570.19	564.00	416.98	2,717.21
Journalism	204.53	0.00	0.00	204.53
National Honor Society	968.50	595.23	385.57	1,178.16
Ranger Jerseys	1,074.20	0.00	0.00	1,074.20
Student Council	1,179.75	1,331.95	1,807.80	703.90
Student Special	9,410.10	1,606.62	1,417.37	9,599.35
Tech Club	484.46	0.00	0.00	484.46
Volleyball	601.52	6,765.50	5,588.59	1,778.43
Scholar Bowl	786.03	511.00	546.00	751.03
Tennis	1,480.17	749.27	520.47	1,708.97
FCA	591.08	2,010.88	1,944.91	657.05
Undistributed Interest	4,043.47	112.52	0.00	4,155.99
Green Effects	5,408.40	0.00	0.00	5,408.40
Grant Money	150.00	0.00	25.00	125.00
Total Kiowa County High School	52,113.86	44,045.53	45,120.41	51,038.98
Kiowa County Grade School:				
Student Activity	11,646.26	8,373.46	8,651.49	11,368.23
Student Council	6,050.01	1,688.63	2,565.15	5,173.49
Cheerleaders	1,346.66	1,044.75	1,726.99	664.42
Math Contest	0.00	1,473.00	1,473.00	0.00
Sales Tax	0.00	823.84	823.84	0.00
Total Kiowa County Grade School	19,042.93	13,403.68	15,240.47	17,206.14
Total Agency Funds	\$ 71,156.79	\$ 57,449.21	\$ 60,360.88	\$ 68,245.12

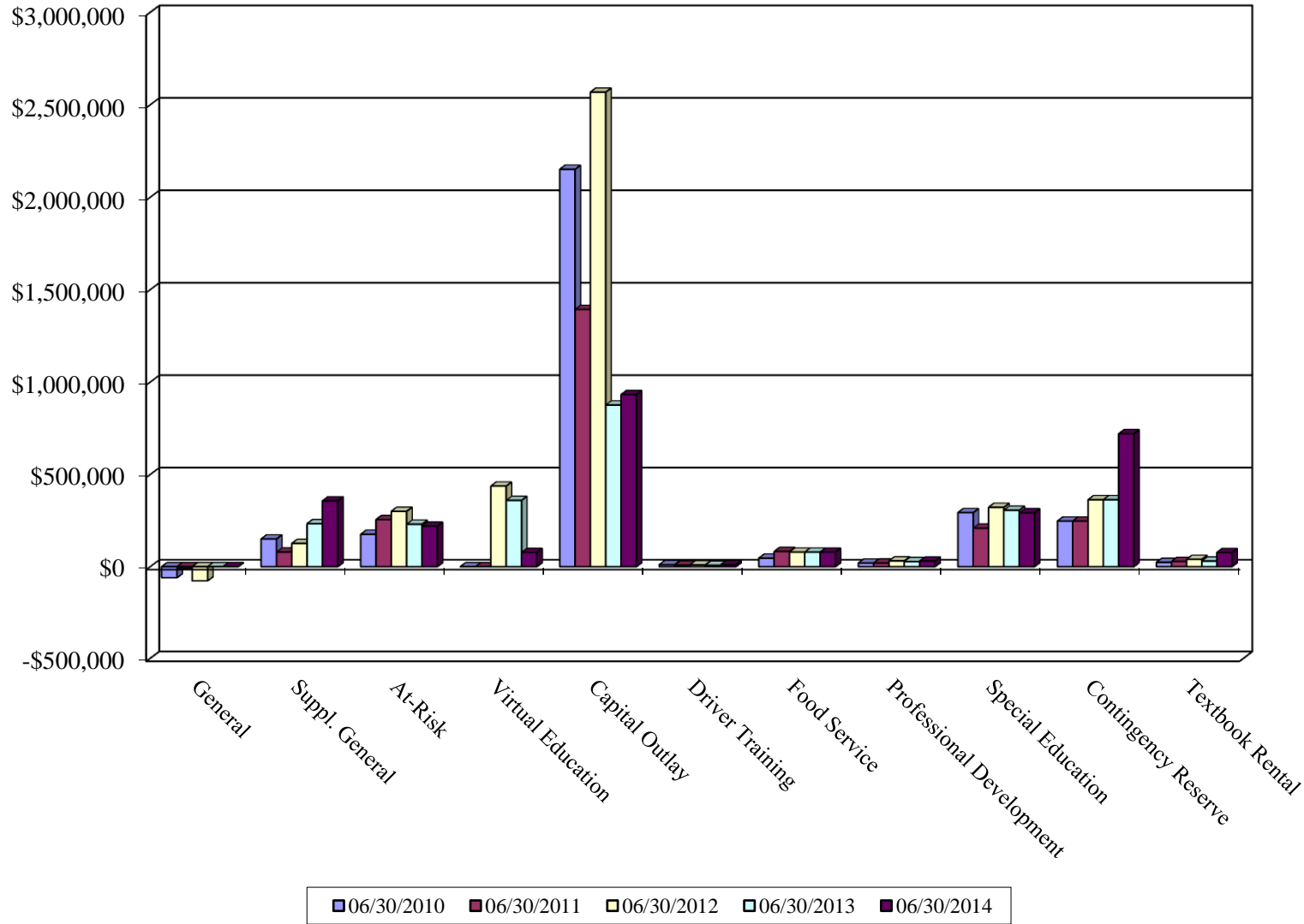
UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS  
DISTRICT ACTIVITY FUNDS  
Schedule of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2014

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
Gate Receipt Funds:			
Kiowa County High School:			
Athletics	\$ 19,545.36	\$ 0.00	\$ 43,793.84
Concessions	2,000.70	0.00	76,670.40
Gold Card	6,156.48	0.00	3,310.38
Kiowa County Grade School:			
Sports Fees	1,554.59	0.00	11,674.65
Total Gate Receipt Funds	29,257.13	0.00	135,449.27
School Project Funds:			
Kiowa County High School:			
Annual	11,609.81	0.00	11,080.41
Band & Vocal	697.00	0.00	0.00
Band	131.91	0.00	2,211.57
Vocal Music	1,517.62	0.00	1,909.00
Faculty Project	94.51	0.00	51.92
Library	152.35	0.00	60.00
Woods	5,748.05	0.00	7,057.98
Textbooks/Copies	21.03	0.00	23.15
Art	382.49	0.00	787.43
Labs	0.00	0.00	0.00
Driver's Education	273.75	0.00	1,544.00
Computers	0.00	0.00	5,566.88
Kiowa County Grade School:			
Flower Fund	91.85	0.00	0.00
Library	19.73	0.00	2,149.36
Music	377.53	0.00	156.00
Pre-School	1.02	0.00	0.00
Teacher Activity	250.00	0.00	0.00
Donations/Gifts	1,000.00	0.00	501.25
Total School Project Funds	22,368.65	0.00	33,098.95
Total District Activity Funds	\$ 51,625.78	\$ 0.00	\$ 168,548.22

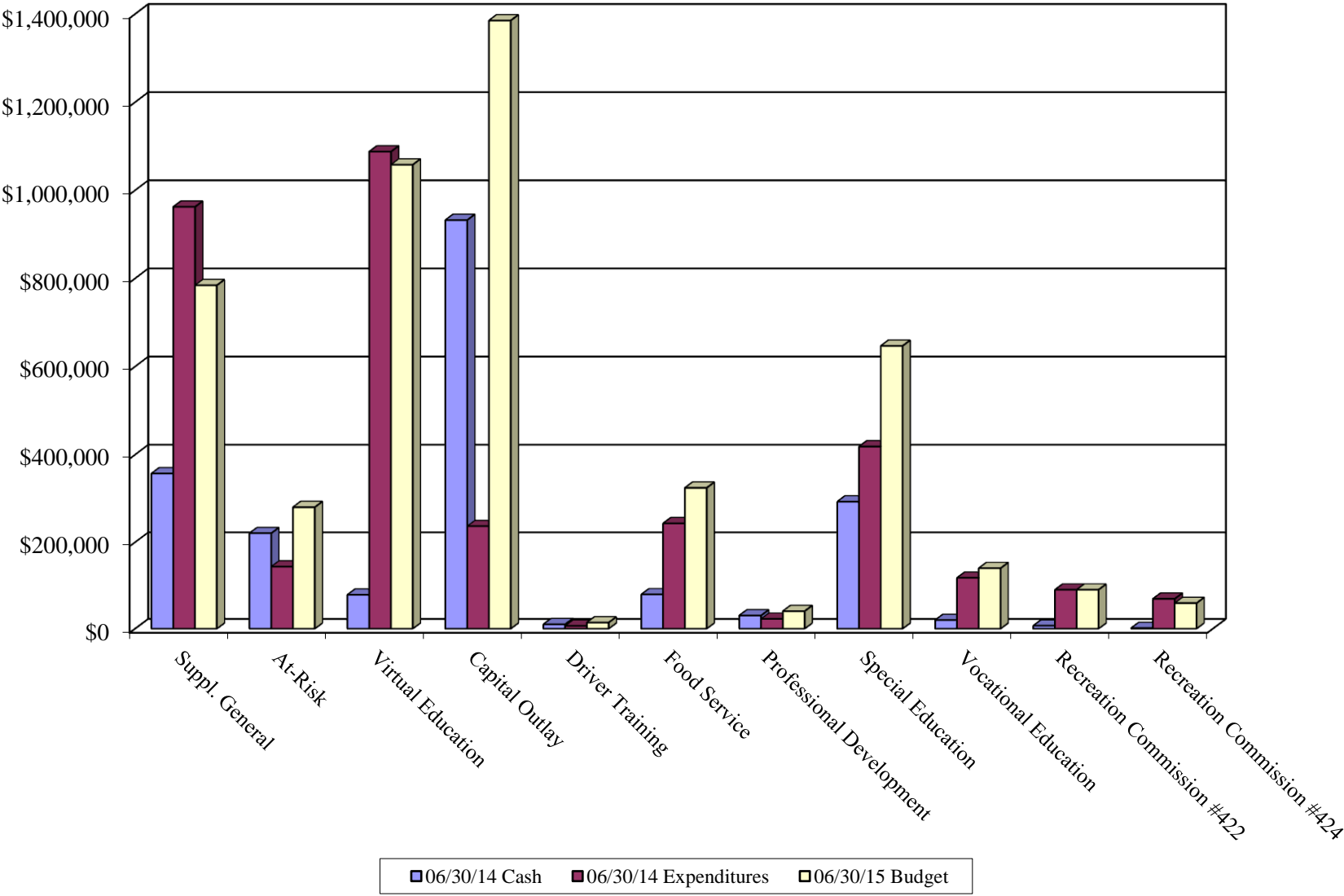
<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 41,290.37	\$ 22,048.83	\$ 0.00	\$ 22,048.83
76,446.54	2,224.56	0.00	2,224.56
945.50	8,521.36	0.00	8,521.36
<u>12,074.92</u>	<u>1,154.32</u>	<u>0.00</u>	<u>1,154.32</u>
<u>130,757.33</u>	<u>33,949.07</u>	<u>0.00</u>	<u>33,949.07</u>
13,992.45	8,697.77	0.00	8,697.77
0.00	697.00	0.00	697.00
2,389.43	(45.95)	0.00	(45.95)
1,914.33	1,512.29	0.00	1,512.29
91.06	55.37	0.00	55.37
203.00	9.35	0.00	9.35
7,437.92	5,368.11	0.00	5,368.11
38.30	5.88	0.00	5.88
798.10	371.82	0.00	371.82
192.69	(192.69)	0.00	(192.69)
1,474.75	343.00	0.00	343.00
5,575.19	(8.31)	0.00	(8.31)
71.00	20.85	0.00	20.85
2,149.36	19.73	0.00	19.73
268.25	265.28	0.00	265.28
0.00	1.02	0.00	1.02
0.00	250.00	0.00	250.00
<u>102.00</u>	<u>1,399.25</u>	<u>0.00</u>	<u>1,399.25</u>
<u>36,697.83</u>	<u>18,769.77</u>	<u>0.00</u>	<u>18,769.77</u>
<u>\$ 167,455.16</u>	<u>\$ 52,718.84</u>	<u>\$ 0.00</u>	<u>\$ 52,718.84</u>

## **SUPPLEMENTARY INFORMATION**

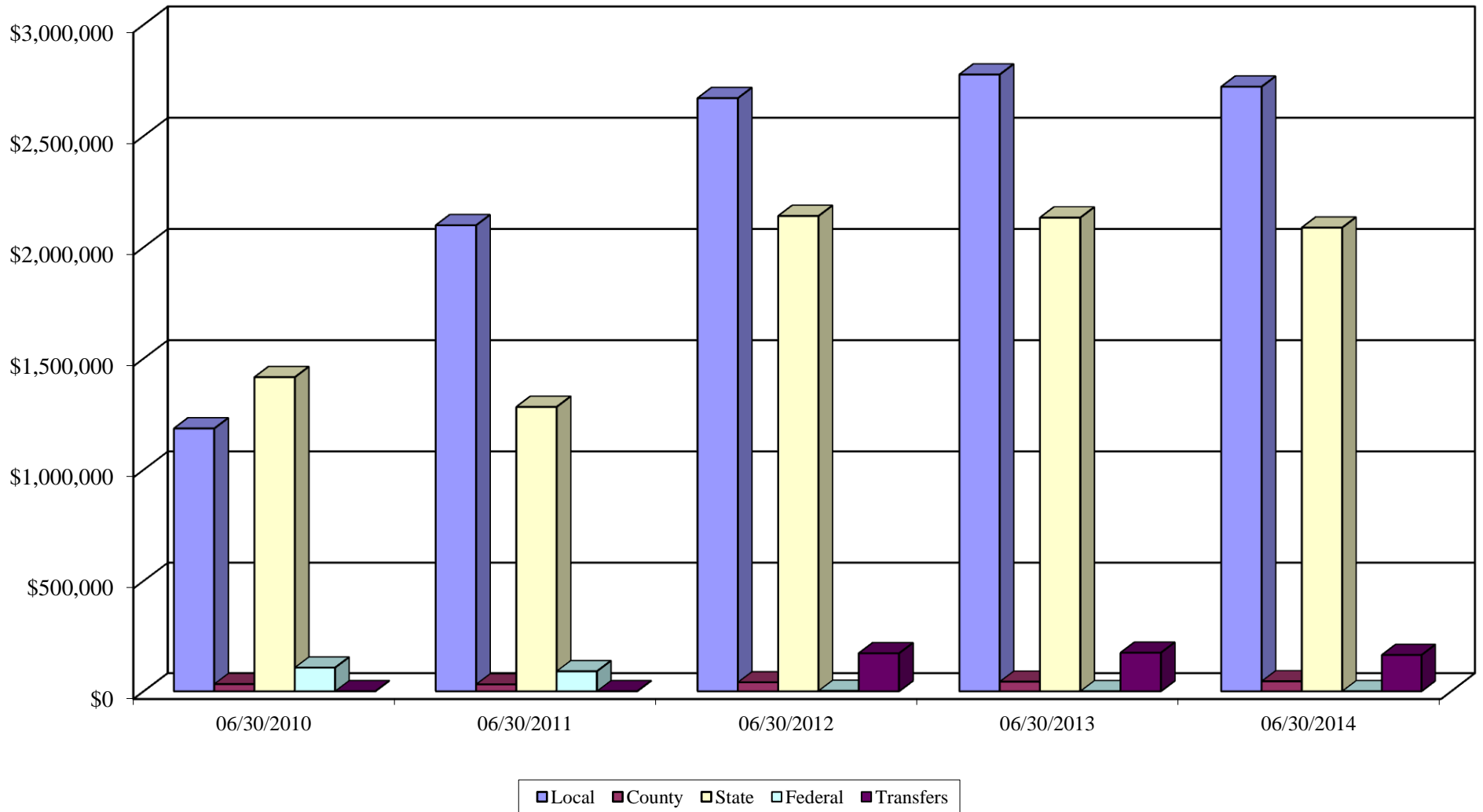
# **Unified School District No. 422 Greensburg, Kansas Unencumbered Cash Balances - Selected Funds**



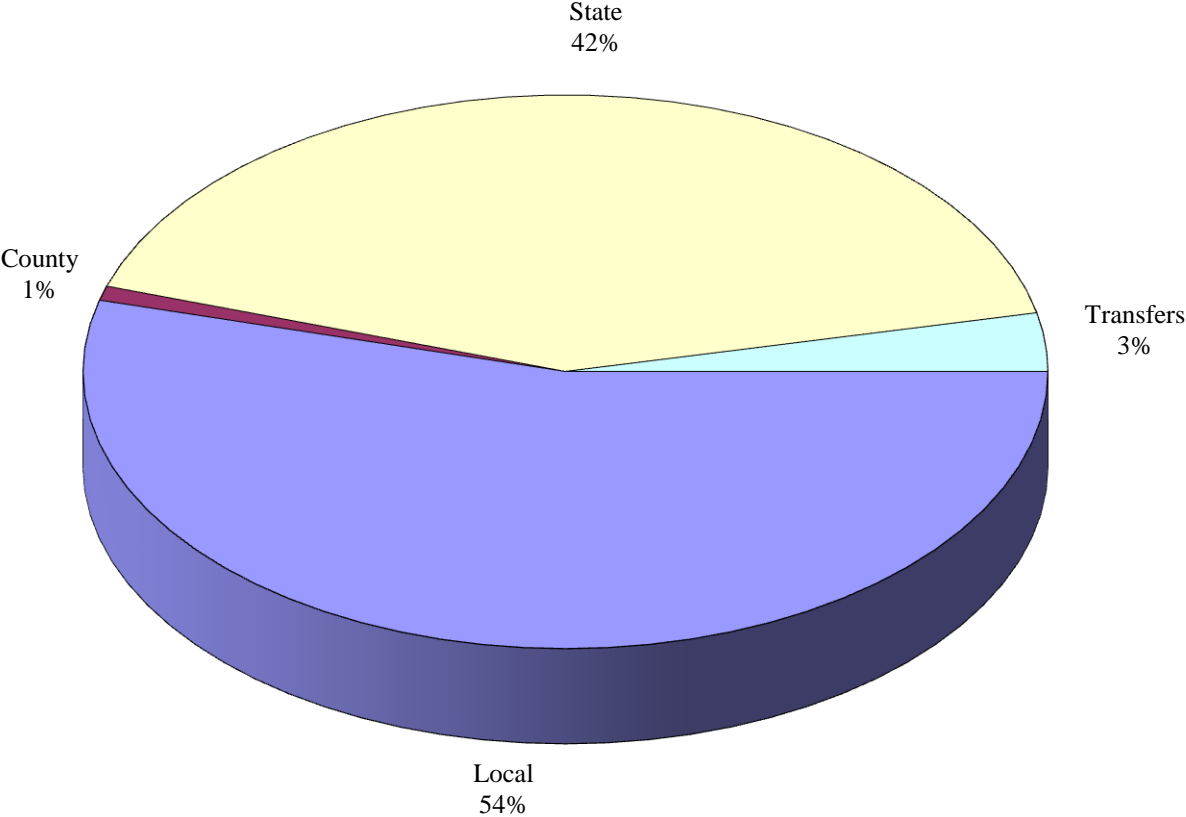
# **Unified School District No. 422 Greensburg, Kansas Unencumbered Cash Compared to Expenditures - Selected Funds**



**Unified School District No. 422  
Greensburg, Kansas  
General & Supplemental General Fund Receipts**

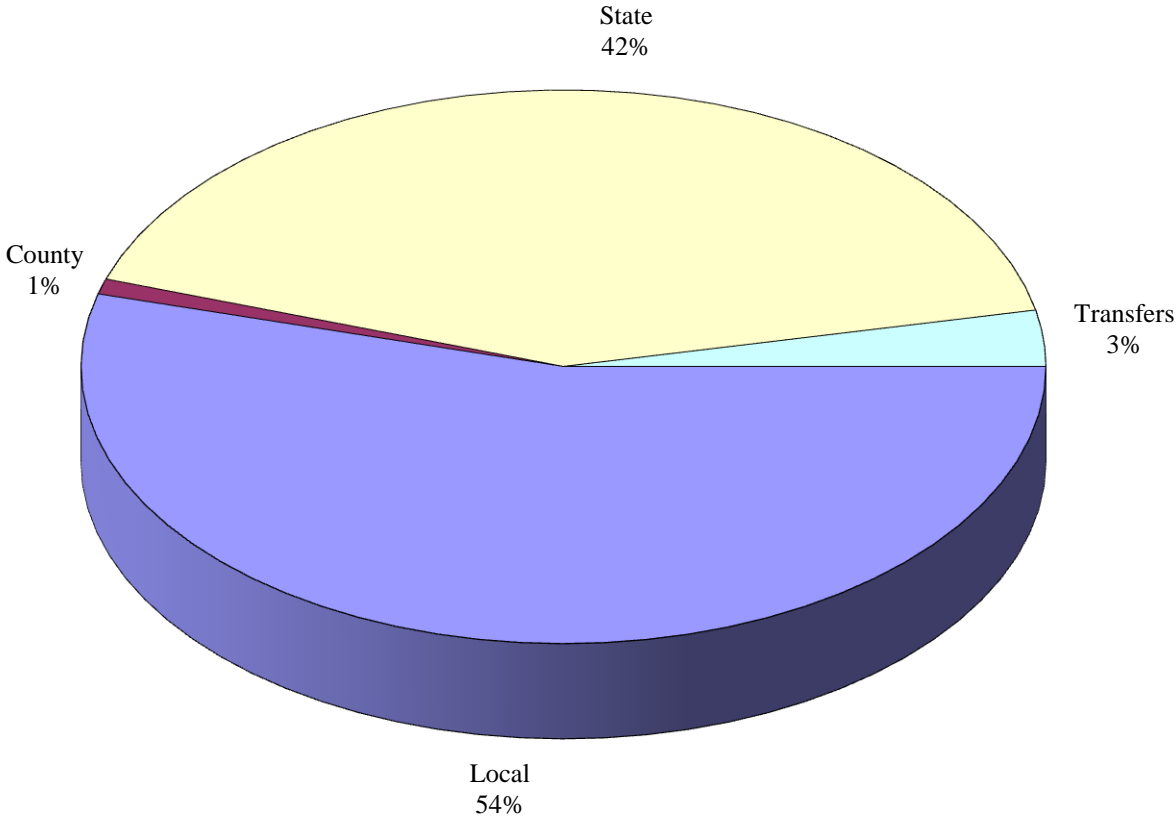


**Unified School District No. 422  
Greensburg, Kansas  
General & Supplemental General Fund Receipts**



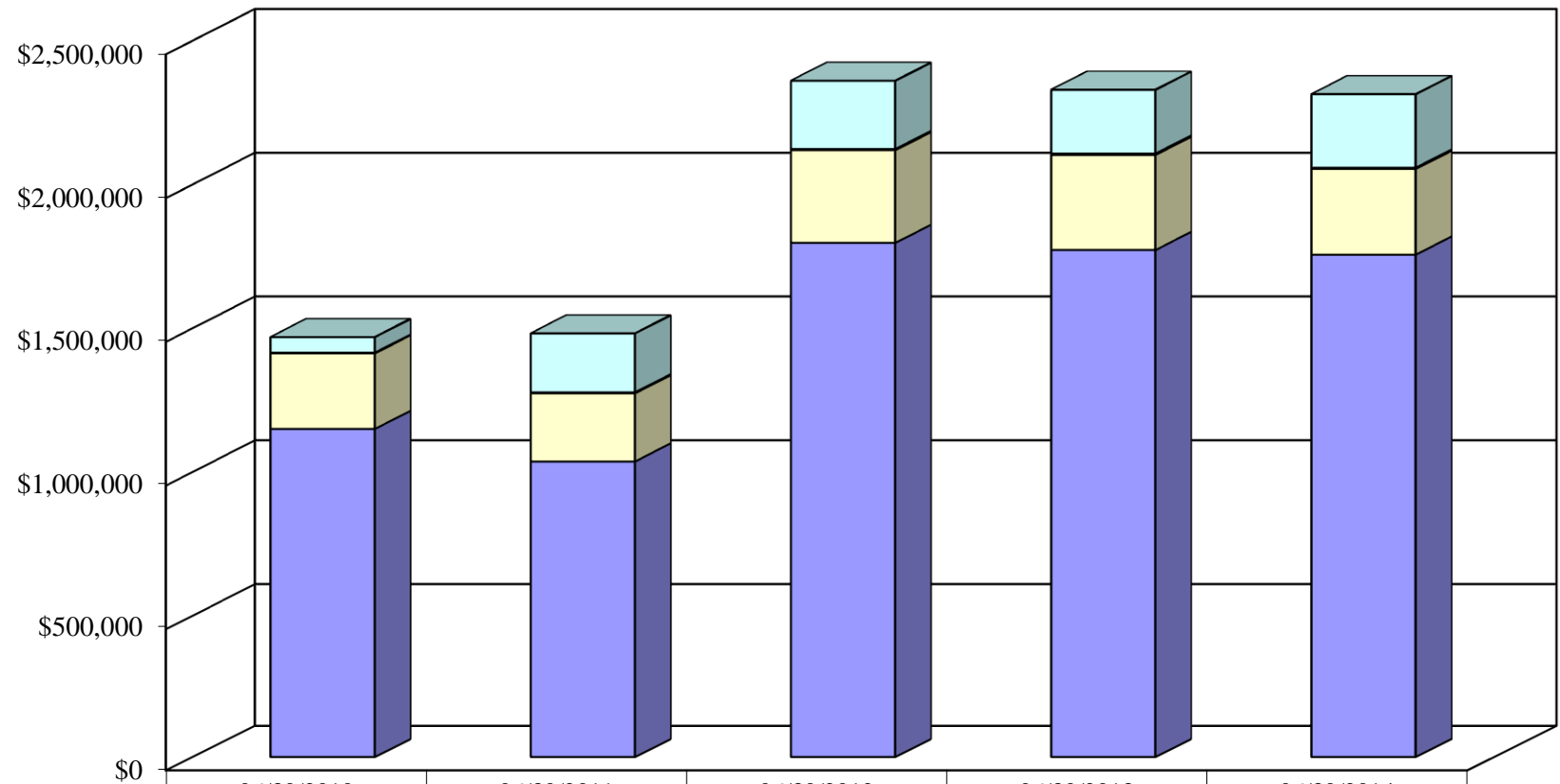
**06/30/2013**

**Unified School District No. 422  
Greensburg, Kansas  
General & Supplemental General Fund Receipts**



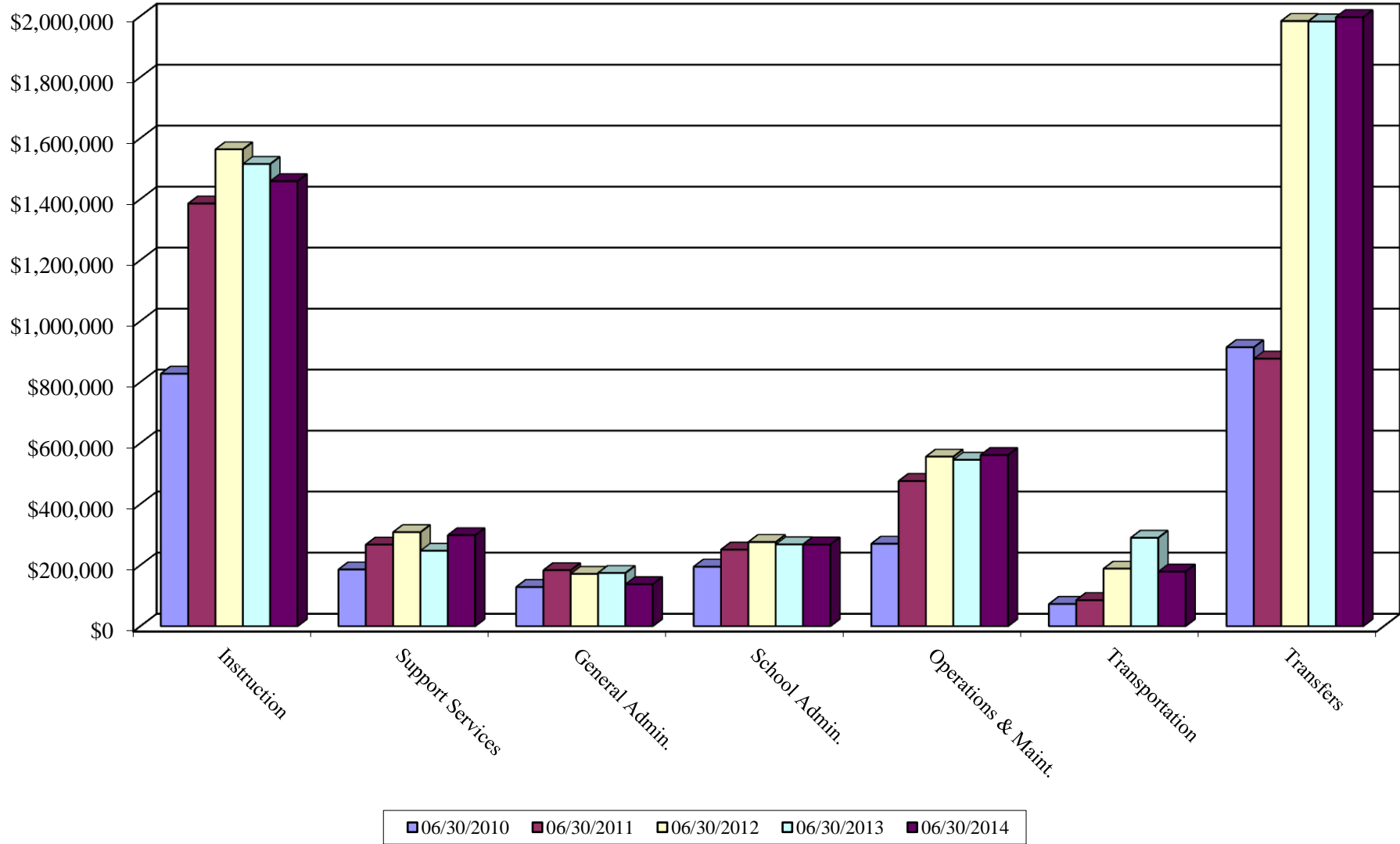
**06/30/2014**

**Unified School District No. 422  
Greensburg, Kansas  
State Aid**

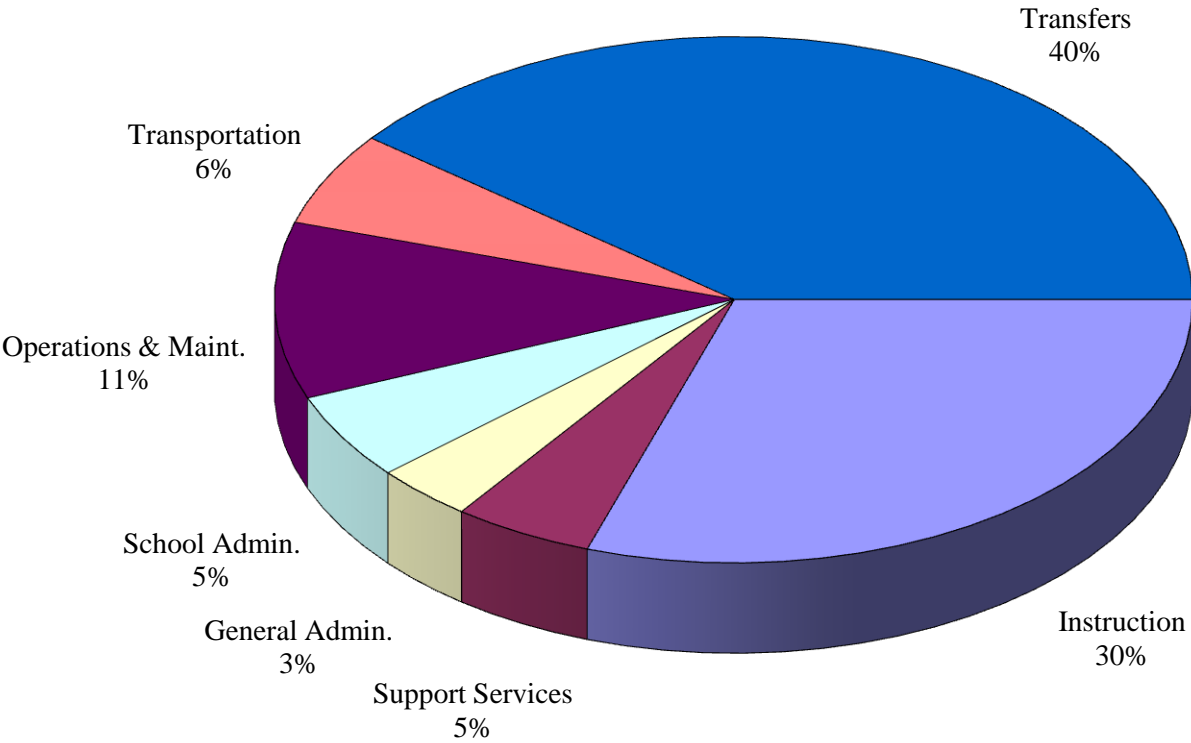


	06/30/2010	06/30/2011	06/30/2012	06/30/2013	06/30/2014
KPERS Special Retirement	53,950	204,613	237,326	221,823	255,440
Food Assistance	1,001	1,937	1,836	1,880	1,838
Safety Aid	1,550	1,628	2,256	2,883	2,550
Special Education	262,850	237,029	322,217	330,653	298,046
General	1,149,917	1,036,961	1,797,134	1,772,288	1,756,292

**Unified School District No. 422  
Greensburg, Kansas  
General & Supplemental General Fund Expenditures**

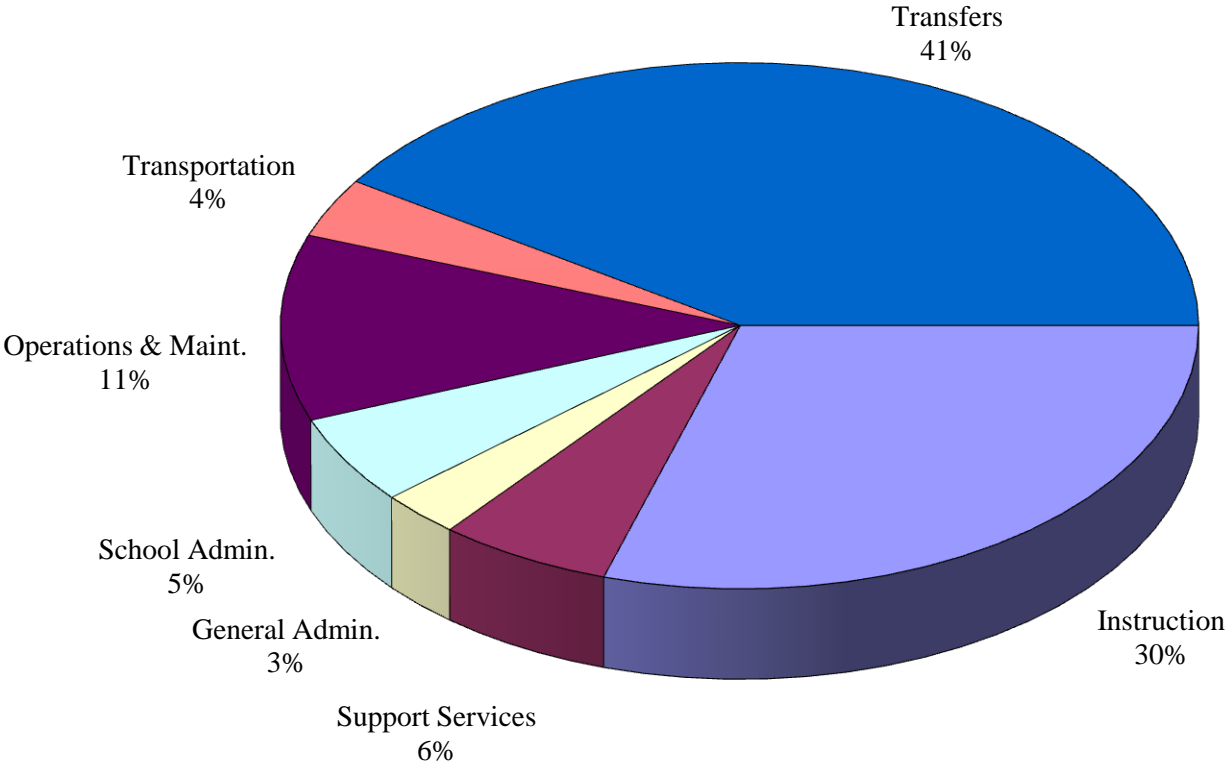


**Unified School District No. 422  
Greensburg, Kansas  
General & Supplemental General Fund Expenditures**



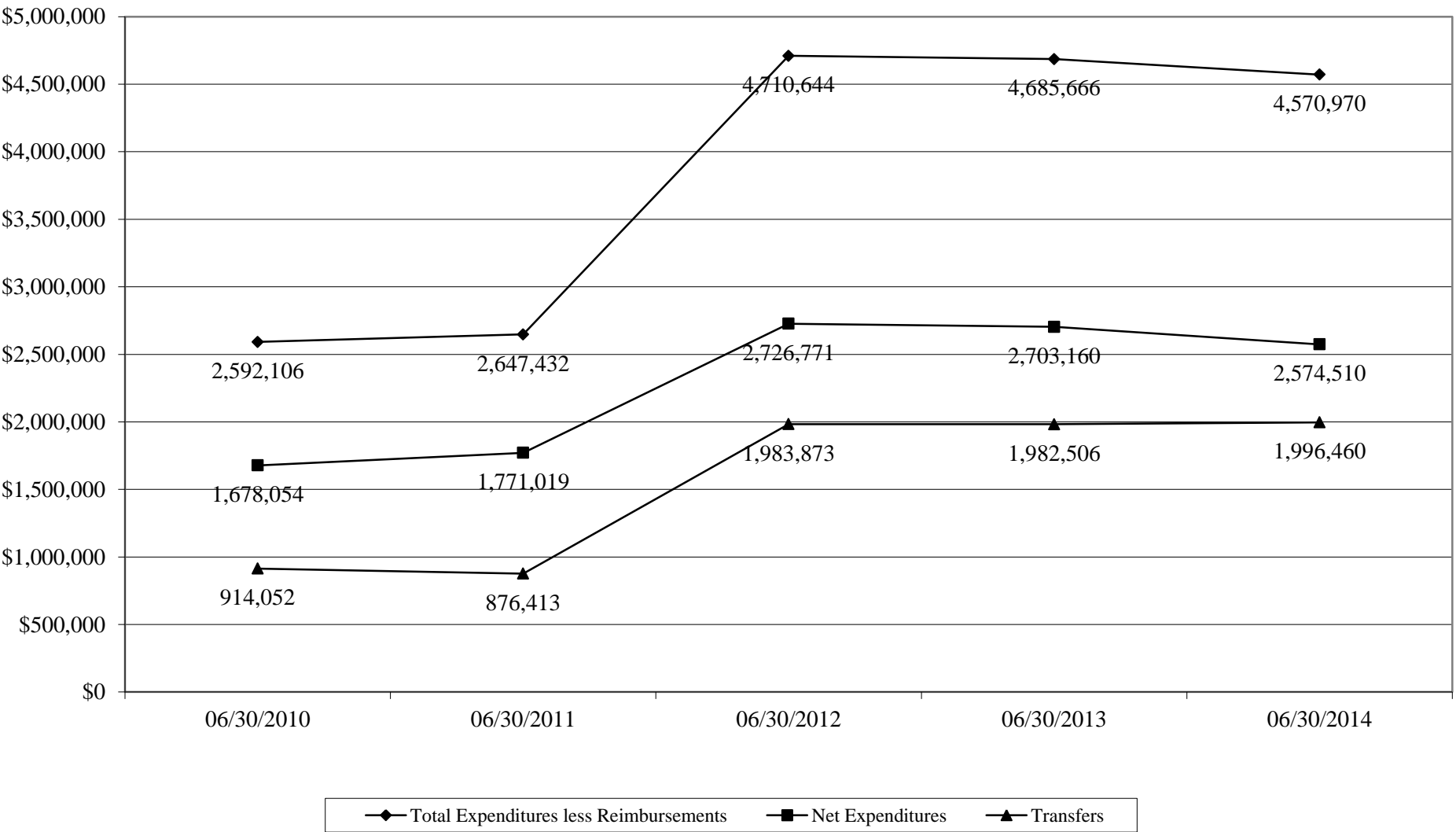
**06/30/2013**

**Unified School District No. 422  
Greensburg, Kansas  
General & Supplemental General Fund Expenditures**

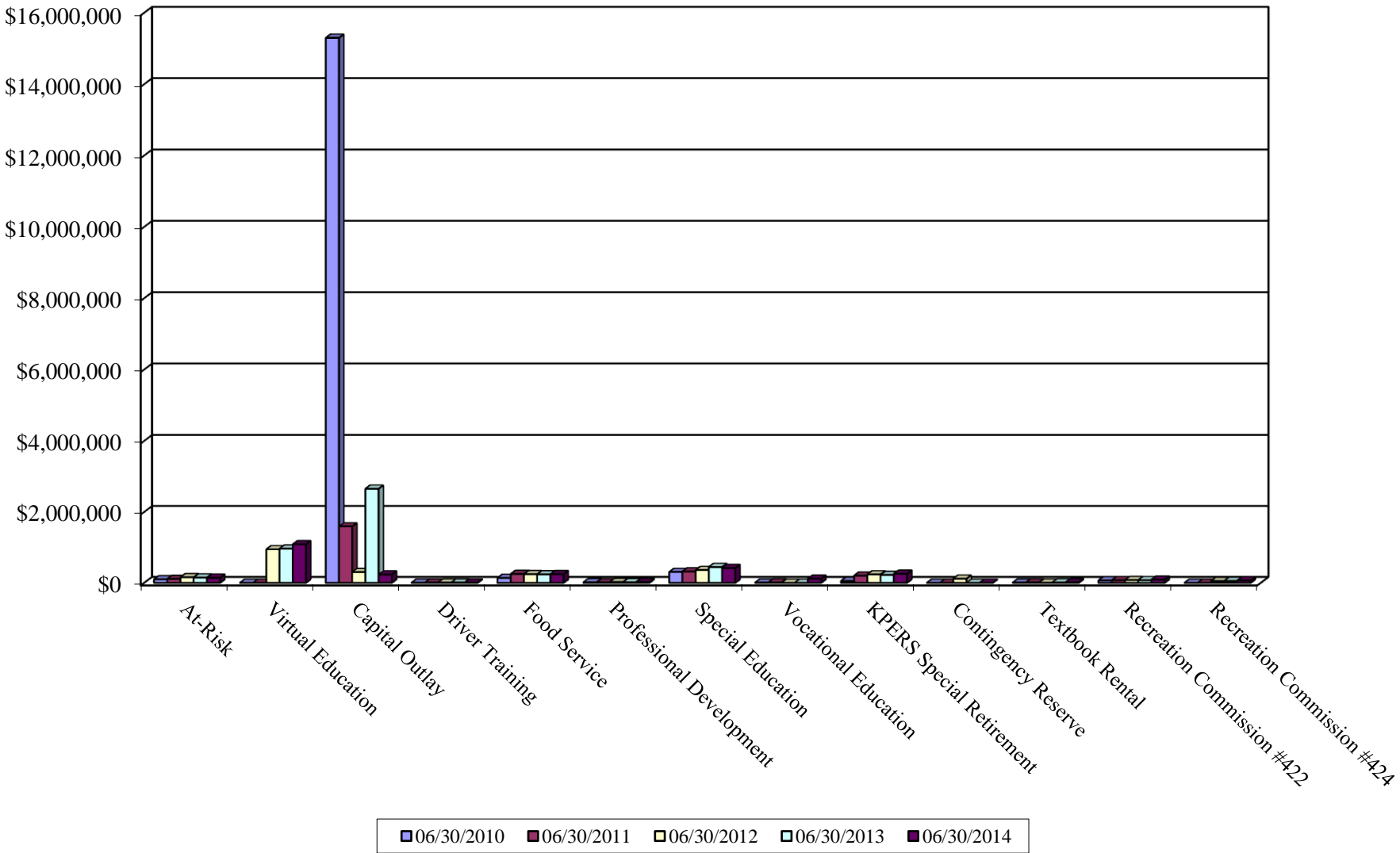


**06/30/2014**

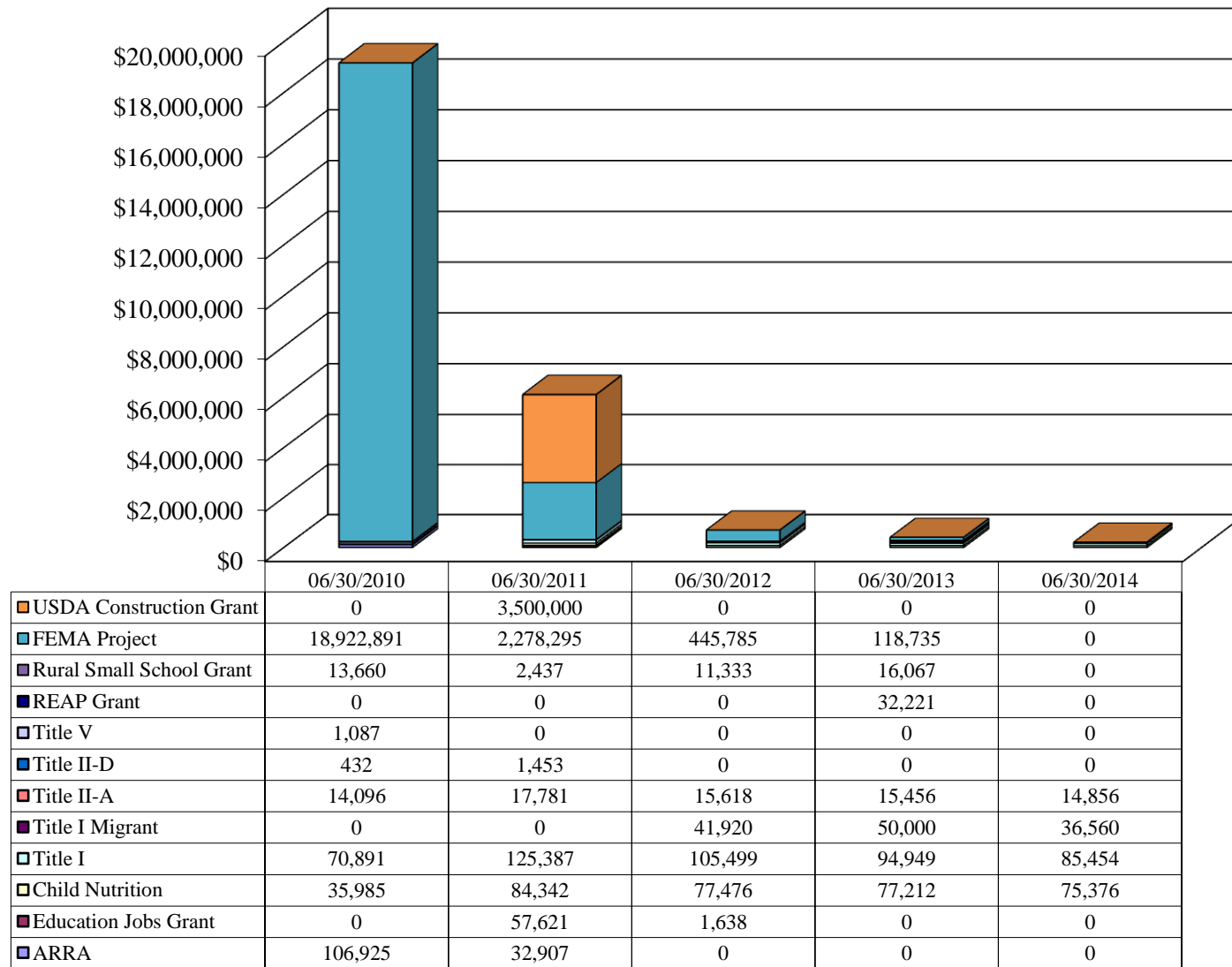
**Unified School District No. 422  
Greensburg, Kansas  
General & Supplemental General Fund Expenditures**



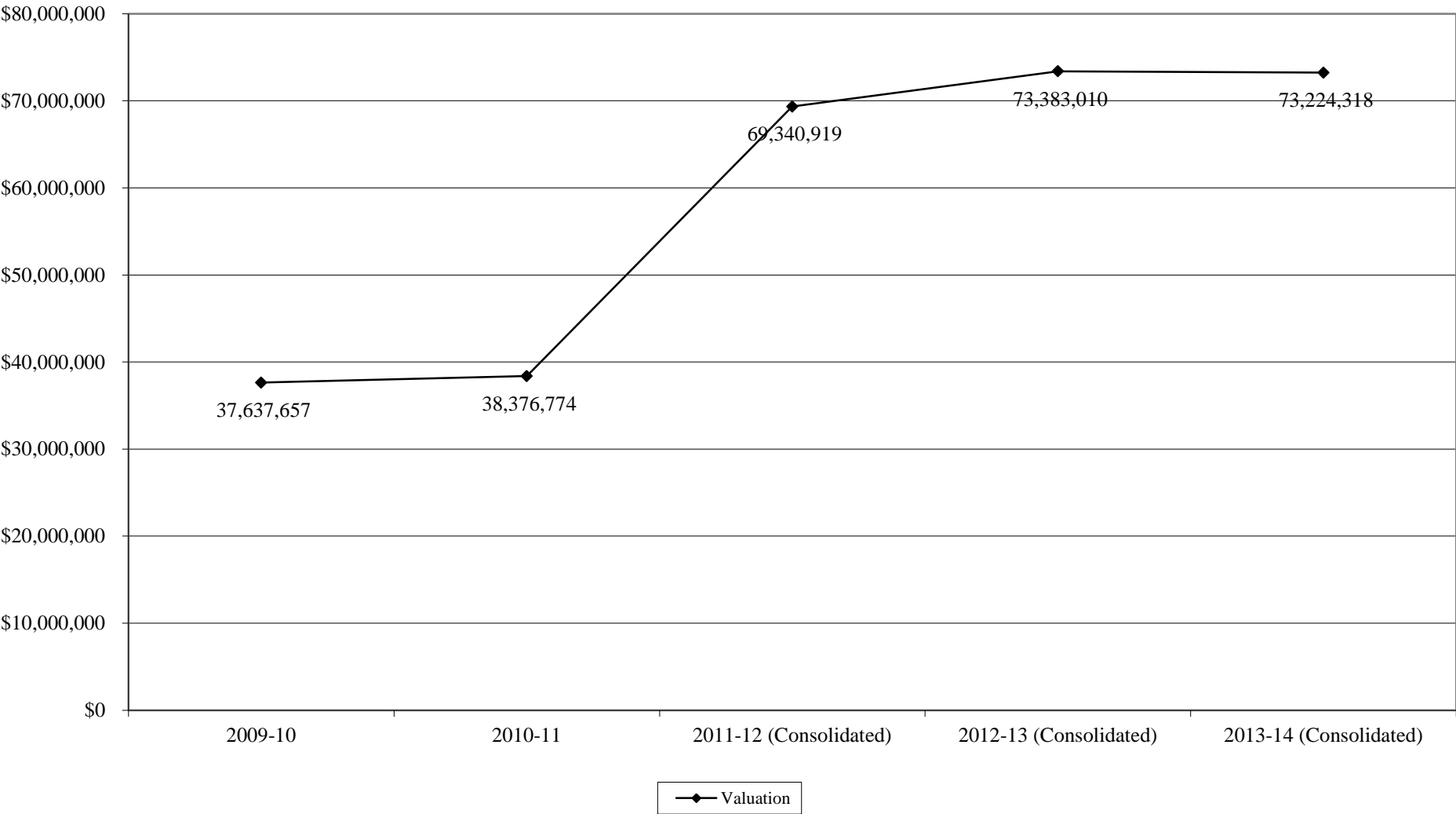
**Unified School District No. 422  
Greensburg, Kansas  
Special Purpose Fund Expenditures - Selected Funds**



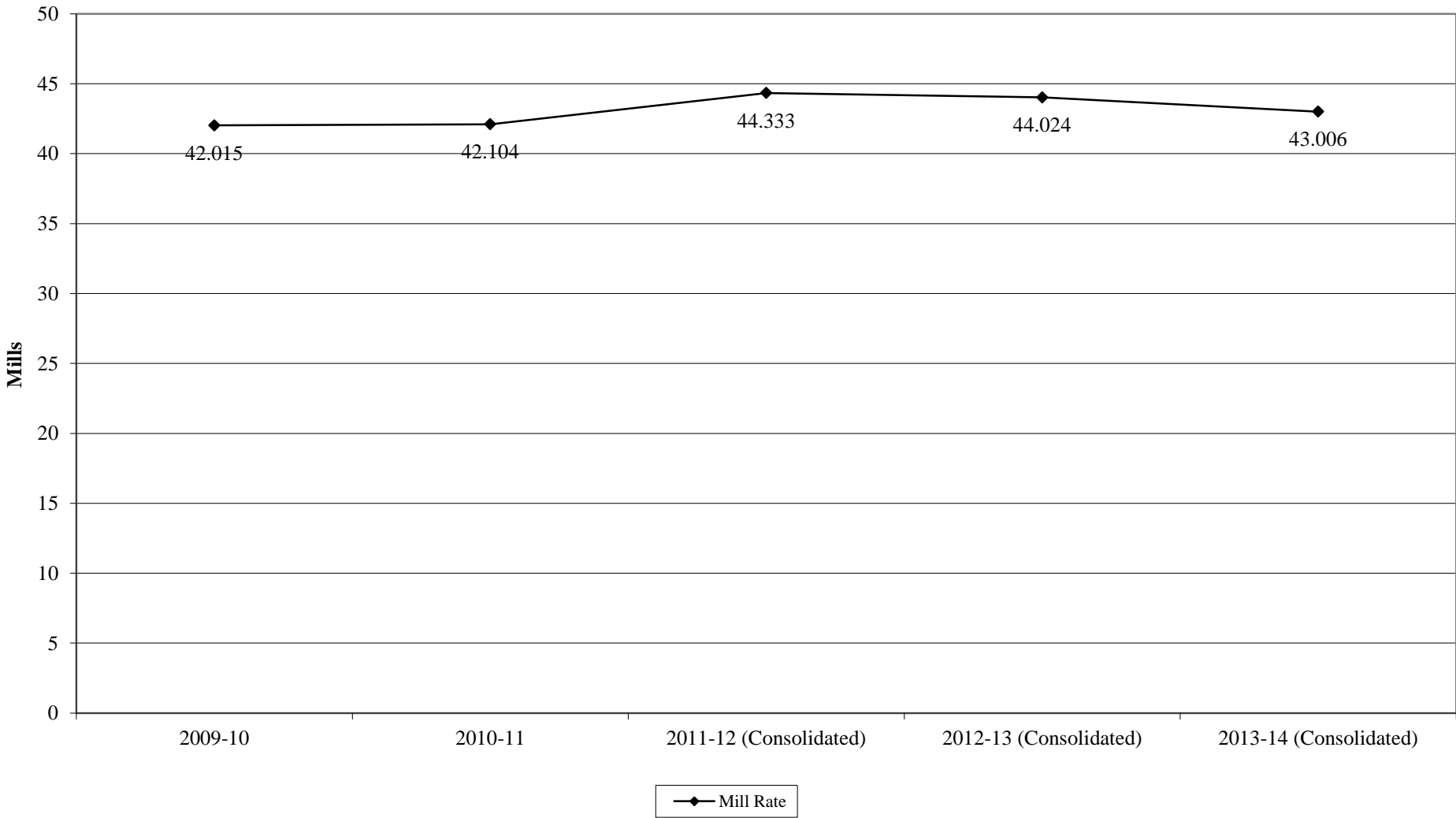
**Unified School District No. 422  
Greensburg, Kansas  
Federal Aid**



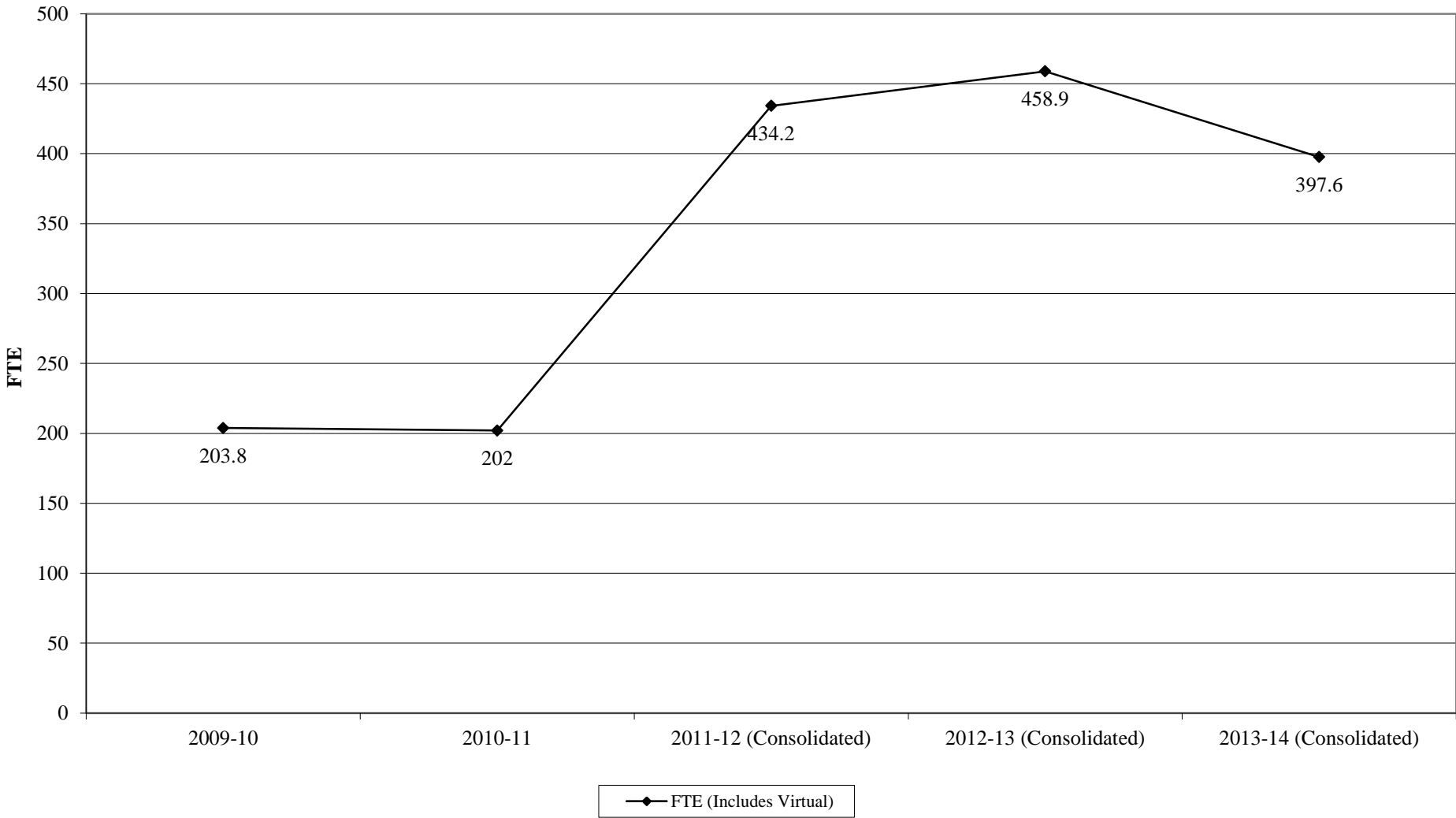
**Unified School District No. 422  
Greensburg, Kansas  
Valuation**



**Unified School District No. 422**  
**Greensburg, Kansas**  
**Mill Rate**



**Unified School District No. 422**  
**Greensburg, Kansas**  
**FTE (Includes Virtual)**



**Unified School District No. 422  
Greensburg, Kansas  
General & Supplemental General Fund  
Expenditures per Pupil**

